

July 16, 2021

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

RE: *PacifiCorp*  
Docket No. ER21-\_\_\_\_

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act (“FPA”),<sup>1</sup> Part 35 of the Federal Energy Regulatory Commission’s (“FERC” or the “Commission”) regulations,<sup>2</sup> and Order 714,<sup>3</sup> PacifiCorp hereby submits limited revisions to its transmission formula rate template (“Transmission Formula Rate Template”) to reflect new source references in FERC Form No. 1. The new source references: (1) result from the addition of new electric plant and operation and maintenance expense accounts for energy storage devices as required by Order No. 784<sup>4</sup>; and (2) impact a limited number of lines in Appendix A, Appendix B, and Attachment 5 of Attachment H-1 of PacifiCorp’s Open Access Transmission Tariff (“OATT”). The specific revisions are set forth below in Table 1. PacifiCorp respectfully requests the Commission accept the revisions effective 61 days after this filing or September 15, 2021.

## **I. Background and Reason for Filing**

### **a. PacifiCorp’s Transmission Formula Rate.**

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.<sup>5</sup> 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.

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<sup>1</sup> 16 U.S.C. § 824(d) (2018).

<sup>2</sup> 18 C.F.R. Part 35 (2019).

<sup>3</sup> *Electronic Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008).

<sup>4</sup> *Third-Party Provision of Ancillary Services; Accounting and Financial Reporting for New Electric Storage Technologies*, Order No. 784, FERC Stats. & Regs. ¶ 31,349, at PP 13, 54-55, 57-58 (2013), *order on clarification*, Order No. 784-A, 146 FERC ¶ 61,114 (2014).

<sup>5</sup> *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013). The settlement agreement is referred to herein as the “Settlement Agreement”.

b. Order No. 784.

On July 18, 2013, the Commission issued Order No. 784 that revised certain aspects of the Commission's market-based rate regulations, ancillary services requirements under the *pro forma* open-access transmission tariff, and accounting and reporting requirements. As relevant to this filing, the Commission adopted reforms to its accounting and reporting requirements under its Uniform System of Accounts for public utilities and licensees and its forms, statements, and reports, contained in FERC Form No. 1, Annual Report of Major Electric Utilities, Licensees and Others, FERC Form No. 1-F, Annual Report for Nonmajor Public Utilities and Licensees, and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies, to better account for and report transactions associated with the use of energy storage devices in public utility operations. These reforms added new electric plant and operation and maintenance expense accounts for energy storage devices to accommodate the increasing availability of these new resources for use in public utility operations.

Order No. 784 directed utilities with energy storage assets and operations to implement the accounting and reporting requirements as of January 1, 2013, i.e., in the 2013 FERC Form Nos. 1 and 1-F that must be filed with the Commission by April 18, 2014.<sup>6</sup> But due to software limitations, the adopted new and revised schedules of Form Nos. 1, 1-F, and 3-Q were not available for use as of the effective date of Order No. 784. Consequently, utilities with energy storage assets and those that acquire the assets at a later date must continue or begin, as appropriate, using the existing form schedules to report energy storage assets pending availability of the new and revised schedules.<sup>7</sup>

c. Order No. 859.

On June 20, 2019, the Commission issued Order No. 859<sup>8</sup>, which adopted eXtensible Business Reporting Language ("XBRL") as the standard for filing Commission Forms. The XBRL taxonomy includes detailed tags to enable validation, enhance data analysis, and provide software developers with the tools needed to deliver filing software solutions with as many or more features than those currently available. The FERC required the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings for FERC Form Nos. 3-Q (electric), 3-Q (natural gas), and 6-Q.

On March 23, 2021, in Docket No. RM19-12, the Commission issued a "Notice of eforms updates, termination of visual foxpro filings and extension of filing deadlines", which extended the deadlines for submitting third quarter 2021 filings of FERC Form Nos. 3-Q (electric), 3-Q (natural gas), and 6-Q (oil) were extended. In particular, the deadline for filing the FERC Form No. 3-Q (electric) for Major Electric Utilities, Licensees, and

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<sup>6</sup> Order No. 784 at P 183.

<sup>7</sup> *Id.* at P 184.

<sup>8</sup> Order No. 859, 167 FERC ¶ 61,241 at P 6. See also Supplemental Notice of Technical Conference, Docket No. RM19-12-000 (Mar. 18, 2020).

Others for the third quarter of 2021 was extended from November 29, 2021 until December 31, 2021.

- d. The need to update the Transmission Formula Rate Template in light of the requirements of Order Nos. 784 and 859.

Based on the above, PacifiCorp will: (1) submit FERC Form No. 1 data in a XBRL compatible platform starting in 2021 as required by Order No. 859, and (2) update its FERC Form No. 1 to include the new accounting and reporting requirements associated with energy storage devices used in public utility operations in compliance with Order No. 784. As a result of these new energy storage accounts and added lines in FERC Form No. 1, the Transmission Formula Rate Template must also be updated to reflect new source references in FERC Form No. 1.

## II. Summary of Proposed Changes to the Transmission Formula Rate

PacifiCorp proposes revisions to the FERC Form No. 1 line references in Appendix A, Appendix B, and Attachment 5 of its Transmission Formula Rate Template as specified in below table.

**Table 1 - Proposed Revisions to Transmission Formula Rate Template**

Appendix/Attachment	Affected Lines	Proposed Revisions for New Source References in FERC Form No. 1
Appendix A	57	323.203(b)
	59	323.191(b)
	61	323.195(b)
	62	323.197(b)
Appendix B	1	321.87(b)
	2	321.88(b)
	3	321.89(b)
	4	321.90(b)
	5	321.91(b)
Attachment 5	1	206.60(b)
	13	206.60(g)
	15	206.77(b)
	27	206.77(g)
	32	206.101(b)
	33	206.101(g)

	35	204.47(b)
	47	204.47(g)
	49	207.104(g)

### **III. Rate Impact to Customers**

The proposed revisions to the Transmission Formula Rate Template do not affect the resulting rates. The purpose of this filing is solely to update and reflect new source references in FERC Form No. 1.

### **IV. Enclosures**

In addition to this transmittal letter, this filing consists of the following enclosures:

- Enclosure 1 – Revised Attachment H-1 of PacifiCorp’s OATT (clean version); and
- Enclosure 2 – Revised Attachment H-1 of PacifiCorp’s OATT (including red-lined version of Appendix A, Appendix B and Attachment 5 compared to currently effective version).

Because of the section-based nature of PacifiCorp’s eTariff filing of its Baseline OATT, PacifiCorp includes its complete Attachment H-1 of its OATT in clean and red-lined versions, even though the only changes concern Appendix A, Appendix B and Attachment 5, as described herein.

### **V. Effective Date and Request for Waiver**

As noted earlier, PacifiCorp respectfully requests the Commission accept the proposed revisions to the Transmission Formula Rate Template 61 days after the date of this filing or September 15, 2021.

To the extent necessary, PacifiCorp respectfully requests waiver of any requirements of the Commission’s rules and regulations, as well as any authorizations as may be necessary or required, to permit the revisions to the Transmission Formula Rate Template to be accepted by the FERC and made effective in the manner proposed herein.

### **VI. Communications**

All communications and correspondence regarding this filing should be forwarded to the following persons:<sup>9</sup>

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<sup>9</sup> To the extent necessary, PacifiCorp requests waiver of Section 385.203(b)(3) of the Commission’s regulations to allow more than two persons identified below to receive service in this proceeding. 18 C.F.R. § 385.203(b)(3) (2021).

Honorable Kimberly D. Bose  
July 16, 2021

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## VII. Service

PacifiCorp has served a copy of this filing, via e-mail, to all transmission customers pursuant to PacifiCorp's OATT that have provided an e-mail contact address. To the extent that customers have not provided PacifiCorp a contact e-mail, PacifiCorp has served such customers with a hard copy of this filing.

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

Respectfully Submitted,

/s/ Riley Peck  
Riley Peck

*Attorney for PacifiCorp*

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list [or the restricted service list, if applicable] compiled by the Secretary in this proceeding.

Dated at Portland, Oregon, this 16<sup>th</sup> day of July, 2021.

/s/ Christian Marble

Christian Marble

Sr. Business Associate

PacifiCorp

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.27b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4)	<b>0.0000%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note M)	Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 6)	<b>0.0000%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10)	<b>0.0000%</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
15	Transmission Plant In Service	(Note M)	Attachment 5	0
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>0</b>
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	<b>Land Held for Future Use</b>	(Notes B & L)	Attachment 5	<b>0</b>
24	<b>Total Plant In Rate Base</b>		(Line 17 + Line 22 + Line 23)	<b>0</b>

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Accumulated Depreciation and Amortization</b>				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26	Accumulated General Depreciation	(Note N)	Attachment 5	0
27	Accumulated Amortization	(Note N)	(Line 8)	0
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	0
29	Wage & Salary Allocator		(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0
31	<b>Total Accumulated Depreciation and Amortization</b>		(Line 25 + Line 30)	0
32	<b>Total Net Property, Plant &amp; Equipment</b>		(Line 24 - Line 31)	0
<b>Adjustments To Rate Base</b>				
<b>Accumulated Deferred Income Taxes</b>				
33	ADIT net of FASB 106 and 109		Attachment 1A	0
33b	<b>Excess or Deficient ADIT Balance</b>		Attachment 1B	0
<b>CWIP for Incentive Transmission Projects</b>				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
<b>ITC Adjustment</b>				
35	IRC 46(f)1 adjustment		Attachment 5	0
<b>Unfunded Reserves</b>				
36	Unfunded Reserves		Attachment 16	0
<b>Prepayments</b>				
37	Prepayments	(Note K & N)	Attachment 11	0
<b>Abandoned Plant</b>				
38	Unamortized Abandoned Plant	(Note O)		0
<b>Materials and Supplies</b>				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	0.0000%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator		(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 41 + Line 44 + Line 45)	0
<b>Cash Working Capital</b>				
47	Operation & Maintenance Expense		(Line 75)	0
48	1/8th Rule	(Note S)	Zero	0.0%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	0
<b>Network Upgrade Balance</b>				
50	Network Upgrade Balance	(Note N)	Attachment 5	0
51	<b>Total Adjustment to Rate Base</b>		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	0
52	<b>Rate Base</b>		(Line 32 + Line 51)	0



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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Operations &amp; Maintenance Expense</b>				
<b>Transmission O&amp;M</b>				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	<b>Transmission O&amp;M</b>		(Lines 53 - 55)	<b>0</b>
<b>Allocated Administrative &amp; General Expenses</b>				
57	Total A&G		323.203b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.191b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.195b	0
62	Less General Advertising Exp Account 930.1		323.197b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 64 * Line 65)	<b>0</b>
<b>Directly Assigned A&amp;G</b>				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>		(Line 67 + Line 68)	<b>0</b>
70	Property Insurance Account 924	(Note F)	Attachment 5	0
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)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 72 * Line 73)	<b>0</b>
75	<b>Total Transmission O&amp;M</b>		(Lines 56 + 66 + 69 + 74 )	<b>0</b>
<b>Depreciation &amp; Amortization Expense</b>				
<b>Depreciation Expense</b>				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>		(Line 79 * Line 80)	<b>0</b>
82	Abandoned Plant Amortization	(Note O)		0
83	<b>Total Transmission Depreciation &amp; Amortization</b>		(Lines 76 + 81 + 82)	<b>0</b>
<b>Taxes Other Than Income</b>				
84	<b>Taxes Other than Income Taxes</b>		Attachment 2	<b>0</b>
85	<b>Total Taxes Other than Income Taxes</b>		(Line 84)	<b>0</b>

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Return \ Capitalization Calculations</b>				
<b>Long-Term Debt</b>				
86	Account 221 Bonds		Attachment 14	0
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	<b>Gross Proceeds Outstanding Long-term Debt</b>		Sum Lines 86 through 89	<b>0</b>
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	0
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	0
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	0
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	<b>Net Proceeds Long Term Debt</b>		Sum Lines 90 through 95	<b>0</b>
<b>Long Term Debt Cost</b>				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	0
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	0
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	0
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	<b>Total Long Term Debt Cost</b>		Sum Lines 97 through 102	<b>0</b>
<b>Preferred Stock and Dividend</b>				
104	Account 204 Preferred Stock Issued		Attachment 14	0
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	<b>Total Preferred Stock</b>		Sum Lines 104 through 109	<b>0</b>
111	<b>Preferred Dividend</b>		Attachment 14 (Enter positive)	<b>0</b>
<b>Common Stock</b>				
112	Proprietary Capital		Attachment 14	0
113	Less: Total Preferred Stock		(Line 110)	0
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	0
115	Less: Account 219		Attachment 14	0
116	<b>Total Common Stock</b>		Sum Lines 112 through 115	<b>0</b>

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
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)} =			0.000%
132	T / (1-T)				0.000%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b	Excess or Deficient ADIT Amortization			Attachment 1B	0
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Revenue Requirement</b>				
<b>Summary</b>				
137	Net Property, Plant & Equipment		(Line 32)	0
138	Total Adjustment to Rate Base		(Line 51)	0
139	Rate Base		(Line 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
<b>145</b>	<b>Gross Revenue Requirement</b>		(Sum Lines 140 to 144)	<b>0</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	0
<b>Revenue Credits</b>				
152	Revenue Credits		Attachment 3	0
<b>153</b>	<b>Net Revenue Requirement</b>		(Line 151 - Line 152)	<b>0</b>
<b>Net Plant Carrying Charge</b>				
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	<b>Net Revenue Requirement</b>		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	<b>Net Zonal Revenue Requirement</b>		(Line 165 + 166 + 167 + 168)	0
<b>Network Service Rate</b>				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
171	Rate (\$/MW-year)		(Line 169 / 170)	0
<b>172</b>	<b>Network Service Rate (\$/MW-year)</b>		(Line 171)	<b>0</b>

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
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**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	321.87b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.88b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.89b	
4	(561.4) Scheduling, System Control and Dispatch Services	321.90b	
5	(561.5) Reliability, Planning and Standards Development	321.91b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$0
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	0
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$0.000000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$0.000000
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.000000
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$0.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$0.00

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

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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> 0

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

Schedule ADIT-190

Description	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

Description	A	B Total	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 281							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 281:

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



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							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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							
Rounding							
Subtotal - p277		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0	0	0
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						0

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

Schedule ADIT-190

A	B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

A	B	C	D	E	F	G
Description	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Rounding						
Subtotal - p275		0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		0	0	0	0	

Instructions for Account 281:

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

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							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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							
Rounding							
Subtotal - p277		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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.

<b>Summary Table: (Excess) / Deficient ADIT</b>		
<b>Source</b>	<b>Rate Base Adjustment</b>	<b>Income Tax Allowance</b>
<b>Total</b>	<b>0</b>	<b>0</b>

Appendix A, Line 33B
Appendix A, Line 135b

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	(200,352,791)	(200,352,791)
<b>Subtotal: Accumulated Deferred Income Tax</b>		<b>(1,316,688,743)</b>	<b>(508,985,153)</b>	<b>(1,825,673,896)</b>
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
<b>Total Excess Deferred Income Tax</b>		<b>(1,316,688,743)</b>	<b>(319,062,591)</b>	<b>(1,635,751,334)</b>
Gross-Up		(429,272,131)	(104,022,062)	(533,294,193)
<b>Excess Deferred Income Tax Regulatory Liability</b>	<b>254</b>	<b>(1,745,960,874)</b>	<b>(423,084,653)</b>	<b>(2,169,045,527)</b>

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) <sup>A</sup>	(57,219,915) <sup>B</sup>	(408,886,820) <sup>C</sup>	
Other	(965,021,838)	(261,842,676)	(1,226,864,514)	
<b>Total Excess Deferred Income Tax Before Gross-Up</b>	<b>(1,316,688,743)</b>	<b>(319,062,591)</b>	<b>(1,635,751,334)</b>	

- <sup>A</sup> Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.  
<sup>B</sup> Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.  
<sup>C</sup> 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																
FERC Transmission Allocable Excess Deferred Income Tax										Formula Rate Inputs						
#	Year	Remaining Regulatory Life	Transmission (344,474,995)		Remaining Regulatory Life	General (5,796,735)		Remaining Regulatory Life	Intangible (1,395,176)		Remaining Regulatory Life	Non-Protected EDIT (57,219,915)		Unamortized		
			Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance	Annual Amortization ATT 1B - ADIT	(Excess) / Deficient ADIT	
															Average ATT 1B - ADIT	
1.	12/31/2018															D E
2.	12/31/2019															
3.	12/31/2020															
4.	12/31/2021															
5.	12/31/2022															
6.	12/31/2023															
7.	12/31/2024															
8.	12/31/2025															
9.	12/31/2026															
10.	12/31/2027															
11.	12/31/2028															
12.	12/31/2029															
13.	12/31/2030															
14.	12/31/2031															
15.	12/31/2032															
16.	12/31/2033															
17.	12/31/2034															
18.	12/31/2035															
19.	12/31/2036															
20.	12/31/2037															
21.	12/31/2038															
22.	12/31/2039															
23.	12/31/2040															
24.	12/31/2041															
25.	12/31/2042															
26.	12/31/2043															
27.	12/31/2044															
28.	12/31/2045															
29.	12/31/2046															
30.	12/31/2047															
31.	12/31/2048															
32.	12/31/2049															
33.	12/31/2050															
34.	12/31/2051															
35.	12/31/2052															
36.	12/31/2053															
37.	12/31/2054															
38.	12/31/2055															
39.	12/31/2056															
40.	12/31/2057															
41.	12/31/2058															
42.	12/31/2059															
43.	12/31/2060															
44.	12/31/2061															
45.	12/31/2062															
46.	12/31/2063															
47.	12/31/2064															
48.	12/31/2065															
49.	12/31/2066															
50.	12/31/2067															
51.	12/31/2068															

- <sup>D</sup> Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.  
<sup>E</sup> 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
<b>Plant Related</b>			Net Plant Allocator	
1	<b>Total Plant Related</b>	0	0.0000%	0
<b>Labor Related</b>			Wages & Salary Allocator	
2	<b>Total Labor Related</b>	0	0.0000%	0
<b>Other Included</b>			Net Plant Allocator	
3	<b>Total Other Included</b>	0	0.0000%	0
4	<b>Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)</b>	0		<b>0</b>
<b>Currently Excluded</b>				
5	<b>Subtotal Excluded Taxes</b>	0		
6	<b>Total Other Taxes Included and Excluded (Line 4 + Line 5)</b>	0		
7	<b>Total Other Taxes</b>			
	114.14c			
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
<b>Account 454 - Rent from Electric Property</b>				
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		<i>detail below</i>	
6	<b>Account 454 subtotal</b>		(Sum Lines 1-5)	<b>0</b>
<b>Account 456 - Other Electric Revenues (Note 1)</b>				
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
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	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	<b>Account 456 subtotal</b>		(Sum Lines 7-11)	<b>0</b>
13	Appendix A input: <b>Gross Revenue Credits</b>		(Sum Lines 6 & 12)	<b>0</b>

*Detail for selected items above*

#### Miscellaneous General Revenues

Rents - General

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

Rents - Non-Common

Total Miscellaneous General Revenue

Wages & Salary Allocator

**Total Allocated Miscellaneous General Revenue**

#### Distribution Underbuild

Third party attachments

Common pole location fixed annual revenue credit

**Distribution Underbuild - Transmission related**

fixed

#### 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**

Return and Taxes with 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below		0
A	100 Basis Point increase in ROE and Income Taxes				1.00%
B	100 Basis Point increase in ROE				
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))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				0.00%
129	SIT = State Income Tax Rate or Composite				0.00%
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)} =		0.00%
132	CIT = T / (1-T)				0.00%
133	1 / (1-T)				100.00%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	0
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	0
136	Income Tax Component =		CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0
136b	Grossed up Excess or Deficient ADIT Amortization		Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		0
137	Total Income Taxes			Appendix A (Line 135c)	0



PacifiCorp  
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
<b>Calculation of Transmission Plant In Service</b>					
1	December	Source	Footnotes	Year	Balance
2	January	206.60b			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	207.60g			
15	14	Transmission Plant In Service	(Note M)		0
<b>Calculation of Distribution Plant In Service</b>					
15	December	Source		Year	Balance
16	January	206.77b			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	206.77g			
28	28	Distribution Plant In Service			0
<b>Calculation of Intangible Plant In Service</b>					
29	December	Source		Year	Balance
30	December	204.5b			
30	December	204.5g			
19	31	Intangible Plant In Service	(Note N)		0
<b>Calculation of General Plant In Service</b>					
32	December	Source		Year	Balance
33	December	206.101b			
33	December	207.101g			
18	34	General Plant In Service	(Note N)		0
<b>Calculation of Production Plant In Service</b>					
35	December	Source		Year	Balance
36	January	204.47b			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	June	Monthly Balances			
42	July	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	204.47g			
48	48	Production Plant In Service			0
49	Electric Plant Sold	207.104g			0
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	0

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
<b>Calculation of Transmission Accumulated Depreciation</b>					
51	December	Source		Year	Balance
52	January	Prior year 219.25c			
53	February	Monthly Balances			
54	March	Monthly Balances			
55	April	Monthly Balances			
56	May	Monthly Balances			
57	June	Monthly Balances			
58	July	Monthly Balances			
59	August	Monthly Balances			
60	September	Monthly Balances			
61	October	Monthly Balances			
62	November	Monthly Balances			
63	December	219.25c			
25	64	Transmission Accumulated Depreciation	(Note M)		0
<b>Calculation of Distribution Accumulated Depreciation</b>					
65	December	Source		Year	Balance
		Prior year 219.26c			

66	January	Monthly Balances			
67	February	Monthly Balances			
68	March	Monthly Balances			
69	April	Monthly Balances			
70	May	Monthly Balances			
71	June	Monthly Balances			
72	July	Monthly Balances			
73	August	Monthly Balances			
74	September	Monthly Balances			
75	October	Monthly Balances			
76	November	Monthly Balances			
77	December	219.26c			
78	<b>Distribution Accumulated Depreciation</b>				0
<u>Calculation of Intangible Accumulated Depreciation</u>		Source	Year	Balance	
79	December	Prior year 200.21c			
80	December	200.21c			
8	81	<b>Accumulated Intangible Depreciation</b>	(Note N)		0
Appendix A input					
<u>Calculation of General Accumulated Depreciation</u>		Source	Year	Balance	
82	December	Prior year 219.28c			
83	December	219.28c			
26	84	<b>Accumulated General Depreciation</b>	(Note N)		0
Appendix A input					
<u>Calculation of Production Accumulated Depreciation</u>		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24			
86	January	Monthly Balances			
87	February	Monthly Balances			
88	March	Monthly Balances			
89	April	Monthly Balances			
90	May	Monthly Balances			
91	June	Monthly Balances			
92	July	Monthly Balances			
93	August	Monthly Balances			
94	September	Monthly Balances			
95	October	Monthly Balances			
96	November	Monthly Balances			
97	December	219.20 through 219.24			
98	<b>Production Accumulated Depreciation</b>				0
7	99	<b>Accumulated Depreciation (Total Electric Plant)</b>	(sum lines 64, 78, 84, & 98) (Note M)		0
Appendix A input					
100	<b>Total Accumulated Depreciation</b>		(sum lines 64, 78, 81, 84, & 98)		0

#### 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) <b>Appendix A input</b>		0	
42	Construction Materials & Supplies	Prior Year	227.5c	0	
		Current Year	227.5c	0	
		(Note N) <b>Appendix A input</b>		0	
45	Transmission Materials & Supplies	Prior Year	227.8c	0	
		Current Year	227.8c	0	
		(Note N) <b>Appendix A input</b>		0	

#### 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
<b>Amortized Investment Tax Credit</b>							
133	Utility Investment Tax Credit Adj. - Net (411.4)			114.19c	0	0.00%	<input type="text" value="0"/>
<b>Rate Base Adjustment</b>							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
				Current beg of year balance 266 footnotes	0		
				Current end of year balance 266 footnotes	0		
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base			Average	0	0.00%	<input type="text" value="0"/> (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
<b>Land Held for Future Use</b>							
	Prior Year	214.47d		0	0	0	Detail for transmission-related value on Attachment 1:
	Current Year	214.47d		0	0	0	Detail for transmission-related value on Attachment 1:
23	(Notes B & L)	Appendix A input			0		

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						
					0	
					0	
63	Total	(Note C)	Appendix A Input		0	
PBOP						
	Authorized filed PBOP expense		Annual Update Informational Filing		0	
	Actual PBOP expense		Attachment 17 total		0	
58	Actual PBOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323.185b		0	
70	(Note F)	Appendix A Input			0	

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
<b>Directly Assigned A&amp;G</b>							
Specific Transmission related Regulatory Expense:							
	Federal Energy Regulatory Commission						
67	Total	sum		0	0	0	

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
<b>Directly Assigned A&amp;G</b>							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	0	0	0	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
<b>Directly Assigned A&amp;G</b>							
71	General Advertising Exp Account 930.1 - Education and Outreach		323.191b	0	0	0	Based on FERC 930.1 download

**Multistate worksheet**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Details	
<b>Income Tax Rates</b>					
129	SIT = State Income Tax Rate or Composite	(Note G)		0.00%	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	<b>Transmission O&amp;M</b>		321.112b	0	0	0	
	<b>Adjustment for Ancillary Services Accounts 561-561.5</b>						
	(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	0			
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	0			
	(561.5) Reliability, Planning and Standards Developmen		321.89b	0			
54	<b>Less: Cost of Providing Ancillary Services Accounts 561.0-5</b>		sum	0	0	0	Adjustment for Ancillary Services Accounts 561-561.5
55	<b>Less: Account 565</b>		321.96b	0	0	0	

**Facility Credits under Section 30.9 of the OATT**

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

**Other adjustments to rate base**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
<b>Network Upgrade Balance</b>					
		Prior Year	Enter negative	0	
		Current Year	Enter negative	0	
50	Network Upgrade Balance	(Note N)	Appendix A input	0	

**Depreciation Expense**

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

	Plant In Service										CWP	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
	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)	Monthly Additions Transmission CWP (Gateway only)		
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	
Jan	-	-	-	-	-	-	-	-	-	-	-	13
Feb	-	-	-	-	-	-	-	-	-	-	-	12
Mar	-	-	-	-	-	-	-	-	-	-	-	11
Apr	-	-	-	-	-	-	-	-	-	-	-	10
May	-	-	-	-	-	-	-	-	-	-	-	9
Jun	-	-	-	-	-	-	-	-	-	-	-	8
Jul	-	-	-	-	-	-	-	-	-	-	-	7
Aug	-	-	-	-	-	-	-	-	-	-	-	6
Sep	-	-	-	-	-	-	-	-	-	-	-	5
Oct	-	-	-	-	-	-	-	-	-	-	-	4
Nov	-	-	-	-	-	-	-	-	-	-	-	3
Dec	-	-	-	-	-	-	-	-	-	-	-	2
Total	-	-	-	-	-	-	-	-	-	-	-	1
New Transmission Plant Additions and CWP (weighted by months in service)												

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

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

-
-

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

Step	Month	Year	Action
3	April	Year 2	TO 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



**PacifiCorp**  
**Attachment 8 - Depreciation Rates**  
**Applied Depreciation Rates by State - 2020**

New 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															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.

2 The columns labeled "Balance" are the amount of investment physically located in each state.

3 The plant balance is updated each month as new plant is added.

4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.

5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.

6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.

8 Transfers into the General amortized accounts (rows 13 through 21) 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 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.

11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.

14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.

15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

[illegible][illegible][illegible][illegible][illegible]



PacifiCorp  
Attachment 9a1 - Load (Current Year)  
YYYY

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class	Day	Time																					Total NFO
RS / SA																							
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					
			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

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

Column			OATT (Part III - Network Service)																			
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class	Day	Time																				Total NFO
RS / SA																						
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					
			j1	j2	j3	j4	j5	j
Customer Class	Day	Time						Total OS
RS / SA								
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

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

YYY

Column			OATT (Part III - Network Service)																	
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer																				Total NFO
Class RS / SA	Day	Time																		
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service				j
			j1	j2	j3	j4	j
Customer							Total OS
Class							
RS / SA	Day	Time					
Jan			-	-	-	-	-
Feb			-	-	-	-	-
March			-	-	-	-	-
April			-	-	-	-	-
May			-	-	-	-	-
Jun			-	-	-	-	-
Jul			-	-	-	-	-
Aug			-	-	-	-	-
Sept			-	-	-	-	-
Oct			-	-	-	-	-
Nov			-	-	-	-	-
Dec			-	-	-	-	-
Total			-	-	-	-	-

## YYY

[illegible][illegible]

**PacifiCorp**  
**Attachment 10 - Accumulated Amortization of Plant in Service**

**Plant in Service - Accumulated Amortization Detail**

FERC Account	Account Number	Description	Balance
Attachment 5 input: <b>Total Accumulated Amortization</b>			<b>0</b>

### Prepayments Detail

	Allocator	0.000%	100.000%	0.000%	0.000%
Total Allocated to Transmission by Category		\$ -	\$ -	\$ -	\$ -
Appendix A input: Total Allocated to Transmission	\$ -				

**PacifiCorp**  
**Attachment 12 - Plant Held for Future Use**

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

	Prior year	Current year
Attachment 5 input: <b>Total - Transmission</b>	<b>0</b>	<b>0</b>

		Prior year	Current year
Total - PacifiCorp	214.47d		

### Revenue Credit Detail

**As Filed**  
1=Revenue credit  
0=Denominator  
Treatment

Att 3 input: **Total OS contract revenue credits**

### Short-term firm

---

Total short-term firm

### Short-term non-firm

Total short-term non-firm

PacifiCorp Commercial and Trading (C&T)	0
Third parties	0

Att. 3 input: **Total short term-firm and non-firm revenue**



**PacifiCorp**  
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	Current Year (month end)											
Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Interest on Long Term (427) and Associated Companies (430) <b>LONG TERM ONLY</b>	Form 1, pg 257, ln 33 i	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217) <b>PREFERRED ONLY</b>	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) <b>PREFERRED ONLY</b>	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) <b>PREFERRED ONLY</b>	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) <b>PREFERRED ONLY</b>	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)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**PacifiCorp**  
**Attachment 15 - GSU and Associated Equipment**

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

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0

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

Allocators	100.000%	0.000%	0.000%	0.000%	
Total (\$ millions)	0.000	0.000	0.000	0.000	0.000

11 of 11

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

FERC Acct	Description	Expense
Attachment 5 input: <b>Total PBOP</b>		<b>0</b>

**Notes:**

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		354.21b	0
2	Total Wages Expense		354.28b	0
3	Less A&G Wages Expense		354.27b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4)	<b>0.0000%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note M)	Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	0
8	Accumulated Amortization	(Note N)	Attachment 5	0
9	Total Accumulated Depreciation		(Line 7 + 8)	0
10	Net Plant		(Line 6 - Line 9)	0
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 6)	<b>0.0000%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10)	<b>0.0000%</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
15	Transmission Plant In Service	(Note M)	Attachment 5	0
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>0</b>
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	<b>Land Held for Future Use</b>	(Notes B & L)	Attachment 5	<b>0</b>
24	<b>Total Plant In Rate Base</b>		(Line 17 + Line 22 + Line 23)	<b>0</b>

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Accumulated Depreciation and Amortization</b>				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26	Accumulated General Depreciation	(Note N)	Attachment 5	0
27	Accumulated Amortization	(Note N)	(Line 8)	0
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	0
29	Wage & Salary Allocator		(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0
31	<b>Total Accumulated Depreciation and Amortization</b>		(Line 25 + Line 30)	0
32	<b>Total Net Property, Plant &amp; Equipment</b>		(Line 24 - Line 31)	0
<b>Adjustments To Rate Base</b>				
<b>Accumulated Deferred Income Taxes</b>				
33	ADIT net of FASB 106 and 109		Attachment 1A	0
33b	<b>Excess or Deficient ADIT Balance</b>		Attachment 1B	0
<b>CWIP for Incentive Transmission Projects</b>				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
<b>ITC Adjustment</b>				
35	IRC 46(f)1 adjustment		Attachment 5	0
<b>Unfunded Reserves</b>				
36	Unfunded Reserves		Attachment 16	0
<b>Prepayments</b>				
37	Prepayments	(Note K & N)	Attachment 11	0
<b>Abandoned Plant</b>				
38	Unamortized Abandoned Plant	(Note O)		0
<b>Materials and Supplies</b>				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	0.0000%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator		(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N)	Attachment 5	0
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 41 + Line 44 + Line 45)	0
<b>Cash Working Capital</b>				
47	Operation & Maintenance Expense		(Line 75)	0
48	1/8th Rule	(Note S)	Zero	0.0%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	0
<b>Network Upgrade Balance</b>				
50	Network Upgrade Balance	(Note N)	Attachment 5	0
51	<b>Total Adjustment to Rate Base</b>		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	0
52	<b>Rate Base</b>		(Line 32 + Line 51)	0

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Operations &amp; Maintenance Expense</b>				
<b>Transmission O&amp;M</b>				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	<b>Transmission O&amp;M</b>		(Lines 53 - 55)	0
<b>Allocated Administrative &amp; General Expenses</b>				
57	Total A&G		323.497b 323.203b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.486b 323.191b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.489b 323.195b	0
62	Less General Advertising Exp Account 930.1		323.494b 323.197b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 64 * Line 65)	0
<b>Directly Assigned A&amp;G</b>				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
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)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 72 * Line 73)	0
75	<b>Total Transmission O&amp;M</b>		(Lines 56 + 66 + 69 + 74 )	0
<b>Depreciation &amp; Amortization Expense</b>				
<b>Depreciation Expense</b>				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	<b>Total Transmission Depreciation &amp; Amortization</b>		(Lines 76 + 81 + 82)	0
<b>Taxes Other Than Income</b>				
84	<b>Taxes Other than Income Taxes</b>		Attachment 2	0
85	<b>Total Taxes Other than Income Taxes</b>		(Line 84)	0

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Return \ Capitalization Calculations</b>				
<b>Long-Term Debt</b>				
86	Account 221 Bonds		Attachment 14	0
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	<b>Gross Proceeds Outstanding Long-term Debt</b>		Sum Lines 86 through 89	<b>0</b>
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	0
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	0
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	0
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	<b>Net Proceeds Long Term Debt</b>		Sum Lines 90 through 95	<b>0</b>
<b>Long Term Debt Cost</b>				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	0
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	0
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	0
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	<b>Total Long Term Debt Cost</b>		Sum Lines 97 through 102	<b>0</b>
<b>Preferred Stock and Dividend</b>				
104	Account 204 Preferred Stock Issued		Attachment 14	0
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	<b>Total Preferred Stock</b>		Sum Lines 104 through 109	<b>0</b>
111	<b>Preferred Dividend</b>		Attachment 14 (Enter positive)	<b>0</b>
<b>Common Stock</b>				
112	Proprietary Capital		Attachment 14	0
113	Less: Total Preferred Stock		(Line 110)	0
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	0
115	Less: Account 219		Attachment 14	0
116	<b>Total Common Stock</b>		Sum Lines 112 through 115	<b>0</b>



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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
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)} =			0.000%
132	T / (1-T)				0.000%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b	Excess or Deficient ADIT Amortization			Attachment 1B	0
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Revenue Requirement</b>				
<b>Summary</b>				
137	Net Property, Plant & Equipment		(Line 32)	0
138	Total Adjustment to Rate Base		(Line 51)	0
139	Rate Base		(Line 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
<b>145</b>	<b>Gross Revenue Requirement</b>		(Sum Lines 140 to 144)	<b>0</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	0
<b>Revenue Credits</b>				
152	Revenue Credits		Attachment 3	0
<b>153</b>	<b>Net Revenue Requirement</b>		(Line 151 - Line 152)	<b>0</b>
<b>Net Plant Carrying Charge</b>				
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	<b>Net Revenue Requirement</b>		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	<b>Net Zonal Revenue Requirement</b>		(Line 165 + 166 + 167 + 168)	0
<b>Network Service Rate</b>				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
171	Rate (\$/MW-year)		(Line 169 / 170)	0
<b>172</b>	<b>Network Service Rate (\$/MW-year)</b>		(Line 171)	<b>0</b>

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
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**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	<del>321.85b</del> 321.87b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	<del>321.86b</del> 321.88b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	<del>321.87b</del> 321.89b	
4	(561.4) Scheduling, System Control and Dispatch Services	<del>321.88b</del> 321.90b	
5	(561.5) Reliability, Planning and Standards Development	<del>321.89b</del> 321.91b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$0
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	0
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$0.000000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$0.000000
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.000000
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$0.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$0.00

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

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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> 0

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

Schedule ADIT-190

Description	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

Description	A	B Total	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 281							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 281:

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

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							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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							
Rounding							
Subtotal - p277		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0	0	0
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						0

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

Schedule ADIT-190

A	B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

A	B	C	D	E	F	G
Description	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Rounding						
Subtotal - p275		0	0	0	0	0
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		0	0	0	0	0

Instructions for Account 281:

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



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							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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							
Rounding							
Subtotal - p277		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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.

<b>Summary Table: (Excess) / Deficient ADIT</b>		
<b>Source</b>	<b>Rate Base Adjustment</b>	<b>Income Tax Allowance</b>
<b>Total</b>	<b>0</b>	<b>0</b>

Appendix A, Line 33B                      Appendix A, Line 135b

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	(200,352,791)	(200,352,791)
<b>Subtotal: Accumulated Deferred Income Tax</b>		<b>(1,316,688,743)</b>	<b>(508,985,153)</b>	<b>(1,825,673,896)</b>
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
<b>Total Excess Deferred Income Tax</b>		<b>(1,316,688,743)</b>	<b>(319,062,591)</b>	<b>(1,635,751,334)</b>
Gross-Up		(429,272,131)	(104,022,062)	(533,294,193)
<b>Excess Deferred Income Tax Regulatory Liability</b>	<b>254</b>	<b>(1,745,960,874)</b>	<b>(423,084,653)</b>	<b>(2,169,045,527)</b>

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) <sup>A</sup>	(57,219,915) <sup>B</sup>	(408,886,820) <sup>C</sup>
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
<b>Total Excess Deferred Income Tax Before Gross-Up</b>	<b>(1,316,688,743)</b>	<b>(319,062,591)</b>	<b>(1,635,751,334)</b>

<sup>A</sup> Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

<sup>B</sup> Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.

<sup>C</sup> 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

FERC Transmission Allocable Excess Deferred Income Tax													Formula Rate Inputs			
Protected EDIT (RSGM)													Unamortized			
#	Year	Remaining Regulatory Life	Transmission (344,474,995)		Remaining Regulatory Life	General (5,796,735)		Remaining Regulatory Life	Intangible (1,395,176)		Remaining Regulatory Life	Non-Protected EDIT (57,219,915)		Annual Amortization ATT 1B - ADIT	(Excess) / Deficient ADIT	
			Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance		End. Balance	Average ATT 1B - ADIT
1.	12/31/2018															
2.	12/31/2019															
3.	12/31/2020															
4.	12/31/2021															
5.	12/31/2022															
6.	12/31/2023															
7.	12/31/2024															
8.	12/31/2025															
9.	12/31/2026															
10.	12/31/2027															
11.	12/31/2028															
12.	12/31/2029															
13.	12/31/2030															
14.	12/31/2031															
15.	12/31/2032															
16.	12/31/2033															
17.	12/31/2034															
18.	12/31/2035															
19.	12/31/2036															
20.	12/31/2037															
21.	12/31/2038															
22.	12/31/2039															
23.	12/31/2040															
24.	12/31/2041															
25.	12/31/2042															
26.	12/31/2043															
27.	12/31/2044															
28.	12/31/2045															
29.	12/31/2046															
30.	12/31/2047															
31.	12/31/2048															
32.	12/31/2049															
33.	12/31/2050															
34.	12/31/2051															
35.	12/31/2052															
36.	12/31/2053															
37.	12/31/2054															
38.	12/31/2055															
39.	12/31/2056															
40.	12/31/2057															
41.	12/31/2058															
42.	12/31/2059															
43.	12/31/2060															
44.	12/31/2061															
45.	12/31/2062															
46.	12/31/2063															
47.	12/31/2064															
48.	12/31/2065															
49.	12/31/2066															
50.	12/31/2067															
51.	12/31/2068															

<sup>D</sup> Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

<sup>E</sup> 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
<b>Plant Related</b>			Net Plant Allocator	
1	<b>Total Plant Related</b>	0	0.0000%	0
<b>Labor Related</b>			Wages & Salary Allocator	
2	<b>Total Labor Related</b>	0	0.0000%	0
<b>Other Included</b>			Net Plant Allocator	
3	<b>Total Other Included</b>	0	0.0000%	0
4	<b>Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)</b>	0		<b>0</b>
<b>Currently Excluded</b>				
5	<b>Subtotal Excluded Taxes</b>	0		
6	<b>Total Other Taxes Included and Excluded (Line 4 + Line 5)</b>	0		
7	<b>Total Other Taxes</b>			
	114.14c			
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
	<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		<i>detail below</i>	
6	<b>Account 454 subtotal</b>		(Sum Lines 1-5)	<b>0</b>
	<b>Account 456 - Other Electric Revenues (Note 1)</b>			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
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	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	<b>Account 456 subtotal</b>		(Sum Lines 7-11)	<b>0</b>
13	Appendix A input: <b>Gross Revenue Credits</b>		(Sum Lines 6 & 12)	<b>0</b>

*Detail for selected items above*

#### Miscellaneous General Revenues

##### Rents - General

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

Rents - Non-Common

Total Miscellaneous General Revenue

Wages & Salary Allocator

**Total Allocated Miscellaneous General Revenue**

0

0.00%

0

#### Distribution Underbuild

##### Third party attachments

Common pole location fixed annual revenue credit

**Distribution Underbuild - Transmission related**

fixed

0

0

#### 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**

Return and Taxes with 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below		0
A	100 Basis Point increase in ROE and Income Taxes				1.00%
B	100 Basis Point increase in ROE				
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))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				0.00%
129	SIT = State Income Tax Rate or Composite				0.00%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =				0.00%
132	CIT = T / (1-T)				0.00%
133	1 / (1-T)				100.00%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	0
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	0
136	Income Tax Component =		CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		0
136b	Grossed up Excess or Deficient ADIT Amortization		Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		0
137	Total Income Taxes		Appendix A (Line 135c)		0

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Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes
<b>Calculation of Transmission Plant In Service</b>		Source	Footnotes	Year	Balance	
1	December	206.58b 206.60b				
2	January	Monthly Balances				
3	February	Monthly Balances				
4	March	Monthly Balances				
5	April	Monthly Balances				
6	May	Monthly Balances				
7	June	Monthly Balances				
8	July	Monthly Balances				
9	August	Monthly Balances				
10	September	Monthly Balances				
11	October	Monthly Balances				
12	November	Monthly Balances				
13	December	207.66g 206.60g				
15	14	Transmission Plant In Service	(Note M)		0	Appendix A input
<b>Calculation of Distribution Plant In Service</b>		Source		Year	Balance	
15	December	206.75b 206.77b				
16	January	Monthly Balances				
17	February	Monthly Balances				
18	March	Monthly Balances				
19	April	Monthly Balances				
20	May	Monthly Balances				
21	June	Monthly Balances				
22	July	Monthly Balances				
23	August	Monthly Balances				
24	September	Monthly Balances				
25	October	Monthly Balances				
26	November	Monthly Balances				
27	December	206.75g 206.77g				
28	28	Distribution Plant In Service			0	
<b>Calculation of Intangible Plant In Service</b>		Source		Year	Balance	
29	December	204.5b				
30	December	204.5g				
19	31	Intangible Plant In Service	(Note N)		0	Appendix A input
<b>Calculation of General Plant In Service</b>		Source		Year	Balance	
32	December	206.99b 206.101b				
33	December	207.99g 207.101g				
18	34	General Plant In Service	(Note N)		0	Appendix A input
<b>Calculation of Production Plant In Service</b>		Source		Year	Balance	
35	December	204.46b 204.47b				
36	January	Monthly Balances				
37	February	Monthly Balances				
38	March	Monthly Balances				
39	April	Monthly Balances				
40	May	Monthly Balances				
41	June	Monthly Balances				
42	July	Monthly Balances				
43	August	Monthly Balances				
44	September	Monthly Balances				
45	October	Monthly Balances				
46	November	Monthly Balances				
47	December	204.46g 204.47g				
48	48	Production Plant In Service			0	
49	Electric Plant Sold	207.402g 207.104g			0	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49) (Note M)		0	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Notes
<b>Calculation of Transmission Accumulated Depreciation</b>		Source		Year	Balance	
51	December	Prior year 219.25c				#REF!
52	January	Monthly Balances				
53	February	Monthly Balances				
54	March	Monthly Balances				
55	April	Monthly Balances				
56	May	Monthly Balances				
57	June	Monthly Balances				
58	July	Monthly Balances				
59	August	Monthly Balances				
60	September	Monthly Balances				
61	October	Monthly Balances				
62	November	Monthly Balances				
63	December	219.25c				
25	64	Transmission Accumulated Depreciation	(Note M)		0	Appendix A input
<b>Calculation of Distribution Accumulated Depreciation</b>		Source		Year	Balance	
65	December	Prior year 219.26c				

66	January	Monthly Balances			
67	February	Monthly Balances			
68	March	Monthly Balances			
69	April	Monthly Balances			
70	May	Monthly Balances			
71	June	Monthly Balances			
72	July	Monthly Balances			
73	August	Monthly Balances			
74	September	Monthly Balances			
75	October	Monthly Balances			
76	November	Monthly Balances			
77	December	219.26c			
78	<b>Distribution Accumulated Depreciation</b>			0	
<b>Calculation of Intangible Accumulated Depreciation</b>		Source	Year	Balance	
79	December	Prior year 200.21c			
80	December	200.21c			
8	81	<b>Accumulated Intangible Depreciation</b>	(Note N)	0	Appendix A input
<b>Calculation of General Accumulated Depreciation</b>		Source	Year	Balance	
82	December	Prior year 219.28c			
83	December	219.28c			
26	84	<b>Accumulated General Depreciation</b>	(Note N)	0	Appendix A input
<b>Calculation of Production Accumulated Depreciation</b>		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24			
86	January	Monthly Balances			
87	February	Monthly Balances			
88	March	Monthly Balances			
89	April	Monthly Balances			
90	May	Monthly Balances			
91	June	Monthly Balances			
92	July	Monthly Balances			
93	August	Monthly Balances			
94	September	Monthly Balances			
95	October	Monthly Balances			
96	November	Monthly Balances			
97	December	219.20 through 219.24			
98	<b>Production Accumulated Depreciation</b>			0	
7	99	<b>Accumulated Depreciation (Total Electric Plant)</b>	(sum lines 64, 78, 84, & 98) (Note M)	0	Appendix A input
100	<b>Total Accumulated Depreciation</b>		(sum lines 64, 78, 81, 84, & 98)	0	

#### 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) <b>Appendix A input</b>		0	
42	Construction Materials & Supplies	Prior Year	227.5c	0	
		Current Year	227.5c	0	
		(Note N) <b>Appendix A input</b>		0	
45	Transmission Materials & Supplies	Prior Year	227.8c	0	
		Current Year	227.8c	0	
		(Note N) <b>Appendix A input</b>		0	

#### 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
<b>Amortized Investment Tax Credit</b>							
133	Utility Investment Tax Credit Adj. - Net (411.4)			114.19c	0	0.00%	<input type="text" value="0"/>
<b>Rate Base Adjustment</b>							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
				Current beg of year balance 266 footnotes	0		
				Current end of year balance 266 footnotes	0		
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base			Average	0	0.00%	<input type="text" value="0"/> (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
<b>Land Held for Future Use</b>							
	Prior Year	214.47d		0	0	0	Detail for transmission-related value on Attachment 1:
	Current Year	214.47d		0	0	0	Detail for transmission-related value on Attachment 1:
23	(Notes B & L)	<b>Appendix A input</b>			0		

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						
					0	
					0	
					0	
63	Total	(Note C)	<b>Appendix A Input</b>		0	
PBOP						
	Authorized filed PBOP expense		Annual Update Informational Filing		0	
	Actual PBOP expense		Attachment 17 total		0	
58	Actual PBOP Expense Adjustment		<b>Appendix A Input</b>		0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323.185b		0	
70	(Note F)	<b>Appendix A Input</b>			0	

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 <b>Appendix A Input</b>	Non-transmission Related	Details
<b>Directly Assigned A&amp;G</b>							
Specific Transmission related Regulatory Expense:							
	Federal Energy Regulatory Commission						
67	Total	sum		0	0	0	

Safety Related Advertising Cost Support

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

**Multistate worksheet**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Details	
<b>Income Tax Rates</b>					
129	SIT = State Income Tax Rate or Composite	(Note G)		0.00%	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	<b>Transmission O&amp;M</b>		321.112b	0	0	0	
	<b>Adjustment for Ancillary Services Accounts 561-561.5</b>						
	(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	0			
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	0			
	(561.5) Reliability, Planning and Standards Developmen		321.89b	0			
54	<b>Less: Cost of Providing Ancillary Services Accounts 561.0-5</b>		sum	0	0	0	Adjustment for Ancillary Services Accounts 561-561.5
55	<b>Less: Account 565</b>		321.96b	0	0	0	

**Facility Credits under Section 30.9 of the OATT**

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

**Other adjustments to rate base**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
<b>Network Upgrade Balance</b>					
		Prior Year	Enter negative	0	
		Current Year	Enter negative	0	
50	Network Upgrade Balance	(Note N)	Appendix A input	0	

**Depreciation Expense**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	
<b>Transmission Plant</b>					
	Depreciation expense (403)	(Note H)	336.7b	0	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	<b>Transmission Depreciation Expense Including Amortization of Limited Term Plant</b>	(Note H)	sum	0	Appendix A Input
<b>General Plant</b>					
	Depreciation expense (403)	(Note H)	336.10b	0	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	0	
77	<b>General Depreciation Expense Including Amortization of Limited Term Plant</b>	(Note H)	sum	0	Appendix A Input
<b>Intangible plant</b>					
	Amortization of limited term electric plant (404)	(Note H)	336.1d	0	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	<b>Total Intangible Amortization</b>	(Note H)	sum	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	
				0	
				0	
				0	
				0	
61	Total		sum	0	Appendix A Input

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Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
	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)	Monthly Additions Transmission CWP (Gateway only)		
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	
Jan	-	-	-	-	-	-	-	-	-	-	-	13
Feb	-	-	-	-	-	-	-	-	-	-	-	12
Mar	-	-	-	-	-	-	-	-	-	-	-	11
Apr	-	-	-	-	-	-	-	-	-	-	-	10
May	-	-	-	-	-	-	-	-	-	-	-	9
Jun	-	-	-	-	-	-	-	-	-	-	-	8
Jul	-	-	-	-	-	-	-	-	-	-	-	7
Aug	-	-	-	-	-	-	-	-	-	-	-	6
Sep	-	-	-	-	-	-	-	-	-	-	-	5
Oct	-	-	-	-	-	-	-	-	-	-	-	4
Nov	-	-	-	-	-	-	-	-	-	-	-	3
Dec	-	-	-	-	-	-	-	-	-	-	-	2
Total	-	-	-	-	-	-	-	-	-	-	-	1
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

	Plant In Service				CWP		(S)
	(M)	(N)	(O)	(P)	(Q)	(R)	
	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 (O / 13)	
Weighting							InputTotal
13	-	-	-	-	-	-	
12	-	-	-	-	-	-	
11	-	-	-	-	-	-	
10	-	-	-	-	-	-	
9	-	-	-	-	-	-	
8	-	-	-	-	-	-	
7	-	-	-	-	-	-	
6	-	-	-	-	-	-	
5	-	-	-	-	-	-	
4	-	-	-	-	-	-	
3	-	-	-	-	-	-	
2	-	-	-	-	-	-	
1	-	-	-	-	-	-	

Input to Line 16 of Appendix A

Input to Line 34 of Appendix A

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

PacifiCorp  
Attachment 7 - Transmission Enhancement Charge Worksheet

Line					
1	New Plant Carrying Charge				
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)				
	Formula Line				
3	A 157	Net Plant Carrying Charge without Depreciation		0.0000%	
4	B 164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		0.0000%	
5	C	Line B less Line A		0.0000%	
6	FCR if CIAC				
7	D 158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		0.0000%	

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

8 Useful life of the project

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

		(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)									
Life					58.00			58.00									
	CIAC (Yes or No)	No			No			No									
	Increased ROE (basis points)	0			0			0									
	0% ROE	0.0000%			0.0000%			0.0000%			0.0000%						
	FCR for This Project	0.0000%			0.0000%			0.0000%			0.0000%						
Investment	-			-			-			-							
Annual Depreciation Expense	-			-			-			-							
	Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (Incentive minus without)
W 0 % ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
****		-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
****		-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

**PacifiCorp**  
**Attachment 8 - Depreciation Rates**  
**Applied Depreciation Rates by State - 2020**

New 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															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.

2 The columns labeled "Balance" are the amount of investment physically located in each state.

3 The plant balance is updated each month as new plant is added.

4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.

5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.

6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.

7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.

8 Transfers into the General amortized accounts (rows 13 through 21) 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 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.

11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.

14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.

15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

[illegible][illegible][illegible][illegible][illegible]

PacifiCorp  
Attachment 9a1 - Load (Current Year)  
YYYY

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class	Day	Time																					Total NFO
RS / SA																							
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					
			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

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

Column			OATT (Part III - Network Service)																			
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class	Day	Time																				Total NFO
RS / SA																						
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					
			j1	j2	j3	j4	j5	j
Customer Class	Day	Time						Total OS
RS / SA								
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-



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

YYY

Column			OATT (Part III - Network Service)																	
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer																				Total NFO
Class RS / SA	Day	Time																		
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service				j
			j1	j2	j3	j4	j
Customer							Total OS
Class							
RS / SA	Day	Time					
Jan			-	-	-	-	-
Feb			-	-	-	-	-
March			-	-	-	-	-
April			-	-	-	-	-
May			-	-	-	-	-
Jun			-	-	-	-	-
Jul			-	-	-	-	-
Aug			-	-	-	-	-
Sept			-	-	-	-	-
Oct			-	-	-	-	-
Nov			-	-	-	-	-
Dec			-	-	-	-	-
Total			-	-	-	-	-

## YYY

[illegible][illegible]

**PacifiCorp**  
**Attachment 10 - Accumulated Amortization of Plant in Service**

**Plant in Service - Accumulated Amortization Detail**

FERC Account	Account Number	Description	Balance
Attachment 5 input: <b>Total Accumulated Amortization</b>			<b>0</b>

### Prepayments Detail

	Allocator	0.000%	100.000%	0.000%	0.000%
Total Allocated to Transmission by Category		\$ -	\$ -	\$ -	\$ -
Appendix A input: Total Allocated to Transmission	\$ -				

**PacifiCorp**  
**Attachment 12 - Plant Held for Future Use**

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

	Prior year	Current year
Attachment 5 input: <b>Total - Transmission</b>	<b>0</b>	<b>0</b>

		Prior year	Current year
Total - PacifiCorp	214.47d		

### Revenue Credit Detail

**As Filed**  
1=Revenue credit  
0=Denominator  
Treatment

Att 3 input: **Total OS contract revenue credits**

### Short-term firm

---

Total short-term firm

### Short-term non-firm

Total short-term non-firm

PacifiCorp Commercial and Trading (C&T)	0
Third parties	0
<b>Att. 3 input: Total short term-firm and non-firm revenue</b>	<b>0</b>

Att. 3 input: **Total short term-firm and non-firm revenue**

**PacifiCorp**  
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	Current Year (month end)											
Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Interest on Long Term (427) and Associated Companies (430) <b>LONG TERM ONLY</b>	Form 1, pg 257, ln 33 i	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217) <b>PREFERRED ONLY</b>	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) <b>PREFERRED ONLY</b>	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) <b>PREFERRED ONLY</b>	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) <b>PREFERRED ONLY</b>	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)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**PacifiCorp**  
**Attachment 15 - GSU and Associated Equipment**

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

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0



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

Allocators	100.000%	0.000%	0.000%	0.000%	
Total (\$ millions)	0.000	0.000	0.000	0.000	0.000

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

FERC Acct	Description	Expense
Attachment 5 input: <b>Total PBOP</b>		<b>0</b>

**Notes:**