

Pacific Power | Rocky Mountain Power 825 NE Multnomah, Suite 2000 Portland, Oregon 97232

June 6, 2022

# VIA E-TARIFF

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

## Re: PacifiCorp, Docket Nos. ER20-1828-\_\_\_ Compliance Filing Re Order No. 864 Compliance Filing

Dear Secretary Bose:

On March 18, 2022, PacifiCorp filed proposed revisions to its transmission its formula rate ("Formula Rate") in Attachment H-1 of its Open Access Transmission Tariff ("OATT")<sup>1</sup>, which was intended to comply with the Commission's order issued on January 20, 2022 in this proceeding.<sup>2</sup> As discussed in PacifiCorp's March 18<sup>th</sup> Compliance Filing, the Commission's Compliance Order accepted all of PacifiCorp's previously-proposed Formula Rate revisions to comply with Order No. 864, with three exceptions.<sup>3</sup> Subsequent to the March 18<sup>th</sup> Compliance Filing, FERC Staff contacted PacifiCorp and additional revisions were discussed to assist PacifiCorp in complying with the Compliance Order. Based on the helpful guidance from FERC Staff, PacifiCorp is submitting additional revisions (the "Supplemental Formula Rate Revisions") to its Formula Rate.

# I. Background

On May 14, 2020, as amended on December 11, 2020 and October 29, 2021, PacifiCorp submitted proposed revisions to its Formula Rate to comply with the requirements of Order No. 864. In the Compliance Order, the Commission accepted PacifiCorp's proposed OATT revisions, effective January 27, 2020, and directed PacifiCorp to submit a further compliance filing within 60 days of the date of the Compliance Order. In particular, the Commission required additional revisions to PacifiCorp's Formula Rate as follows:

(1) regarding the ADIT Worksheet, PacifiCorp needed to provide further revisions to illustrate how ADIT accounts were re-measured;

<sup>&</sup>lt;sup>1</sup> PacifiCorp, Transmission OATT and Service Agreements, <u>attach. H-1, (PacifiCorp's Formula Rate) (12.0.0)</u>.

<sup>&</sup>lt;sup>2</sup> *PacifiCorp*, 178 ¶ 61,040 (2022) ("Compliance Order"). PacifiCorp's March 18, 2022 compliance filing is referred to herein as the "March 18<sup>th</sup> Compliance Filing."

<sup>&</sup>lt;sup>3</sup> March 18<sup>th</sup> Compliance Filing at 2 and 3.

- (2) regarding the ADIT Worksheet, PacifiCorp must display the gross-up on its end-of-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and
- (3) include an unpopulated worksheet in the template to account for future tax changes and a note stating that PacifiCorp will populate a new worksheet in accordance with a future tax rate change.<sup>4</sup>

The proposed revisions discussed in the March 18<sup>th</sup> Compliance Filing were intended to follow the guidance provided in the Compliance Order. Subsequent to the March 18<sup>th</sup> Compliance Filing, PacifiCorp and FERC Staff held a conference call during which FERC Staff offered additional revisions that would assist PacifiCorp to meet the requirements of the Compliance Order. PacifiCorp appreciates the outreach from the FERC Staff. The Supplemental Formula Rate Revisions provided in this filing are the product of that discussion.

## II. Supplemental Formula Rate Revisions

The Supplemental Formula Rate Revisions are as follows:

- (1) Addition of "(Excess) / Deficient Accumulated" to the title of Tables 1 and 2 in Attachment 1B 2017 Tax Cuts and Jobs Act of 2017.
  - a. Included "(Excess) / Deficient Accumulated" next to "Total" under Table 2.
  - b. Included "Asset/ (Liability)" next to "Subtotal: Accumulated Deferred Income Tax"
- (2) Spelled out ADIT in the title of Table 3 in Attachment 1B.
- (3) Included "(Excess) / Deficient ADIT" in the title of Table 3 in Attachment 1B.
- (4) Revised the explanatory note in Table 4 so that it now reads "Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 and 283."

# III. Communications

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already.<sup>5</sup>

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 Eva Kwitman Transmission Rates and Regulatory Adviser PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232

<sup>4</sup> Compliance Order at PP 33, 34, 40, and 66.

<sup>&</sup>lt;sup>5</sup> To the extent necessary, PacifiCorp respectfully requests waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

(503) 813-5620 Matthew.Loftus@PacifiCorp.com (503) 813-6651 Eva.Kwitman@PacifiCorp.com

## **IV.** Contents of Filing

PacifiCorp hereby submits a filing package that consists of the following materials:

- This Transmittal Letter;
- Attachment A: A redlined-tariff version of the Formula Rate showing the Supplemental Formula Rate Revisions, as well as the pending proposed revisions from the March 18<sup>th</sup> Compliance Filing, for filing in eLibrary;<sup>6</sup>
- Attachment B: A clean-tariff version of the Formula Rate for filing in eTariff and eLibrary; and
- Attachment C: The ADIT Worksheet in populated form.

## V. Effective Date

Consistent with the Compliance Order, PacifiCorp respectfully requests the revisions to PacifiCorp's Formula Rate be made effective on January 27, 2020. To the extent necessary, PacifiCorp requests waiver of any Commission rule that may be necessary to allow for the revisions to become effective January 27, 2020.

## VI. Conclusion

PacifiCorp respectfully requests that the Commission accept the proposed Formula Rate revisions effective January 27, 2020.

Respectfully submitted,

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Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 (503) 813-5620 Matthew.Loftus@PacifiCorp.com

<sup>&</sup>lt;sup>6</sup> The proposed Formula Rate revisions from the March 18<sup>th</sup> Compliance Filing are in redline. The Supplemental Formula Rate Revisions are in redline and underlined, as well.

## **CERTIFICATE OF SERVICE**

I hereby certify that I have this day served the foregoing document upon the parties identified on the Commission's official service list for this proceeding.

Dated at Portland, Oregon, this 6<sup>th</sup> day of June 2022.

<u>/s/ Christian R. Marble</u> Christian Marble Sr. Communications Rep. PacifiCorp 825 NE Multnomah St., Suite 2000 Portland, OR 97232

Shaded cells are inputs	Notes         Reference (FERC Form 1 reference, attachment, or instruction)			
Allocators				
Wages & Salary Allocation Factor		254.24		
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 Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%	
Plant Allocation Factors				
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	(100011)	(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 Gross Plant Allocator		(Line 11 / Line 6)	0.0000%	
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0	
14 Net Plant Allocator		(Line 13 / Line 10)	0.0000%	
Plant Calculations				
Plant In Service				
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 Total Transmission Plant	/	(Line 15 + Line 16)	0	
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 Land Held for Future Use	(Notes B & L)	Attachment 5	0	
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0	

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	
26 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	
29	Wage & Salary Allocator		(Line 5)	0.0000
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	
djus	tments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	
33b	Excess or Deficient ADIT Balance		Attachment 1B	
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	
00	Unfunded Reserves Unfunded Reserves		Attack	
36	Unfunded Reserves		Attachment 16	
37	Prepayments Prepayments	(Note K & N)	Attachment 11	
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0.000
40	Wage & Salary Allocator		(Line 5)	0.0000
41 42	Total Undistributed Stores Expense Allocated to Transmission	(NI=4= NI)	(Line 39 * Line 40)	
42 43	Construction Materials & Supplies	(Note N)	Attachment 5	0.0000
43 44	Wage & Salary Allocator Construction Materials & Supplies Allocated to Transmission		(Line 5) (Line 42 * Line 43)	0.0000
44	Transmission Materials & Supplies	(Note N)	Attachment 5	
46	Total Materials & Supplies Allocated to Transmission	(NOLE IN)	(Line 41 + Line 44 + Line 45)	
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	
48	1/8th Rule	(Note S)	Zero	0.0
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	
50	Network Upgrade Balance	(61-4- 61)	Attack mank 5	
50	Network Upgrade Balance	(Note N)	Attachment 5	
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	
52	Rate Base		(Line 32 + Line 51)	

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operat	ions & Maintenance Expense			
	Transmission O&M			
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	ů 0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		<mark>320.191b</mark>	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	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
	Subtotal - Accounts 928 and 930.1 - Transmission Related			0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	U
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	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Depred	iation & Amortization Expense			
repret				
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
70		(Note II)	Automent	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%
	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	0.0000%
81	General Depreciation and intangible Amortization Functionalized to Transmission		(Line 79 ° Line 80)	U
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

Shaded	cells are inputs	Notes         Reference (FERC Form 1 reference, attachment, or instruction)					
Return \	Capitalization Calculations						
L	.ong-Term Debt						
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	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	0			
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	Net Proceeds Long Term Debt		Sum Lines 90 through 95	0			
L	ong Term Debt Cost						
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	Total Long Term Debt Cost		Sum Lines 97 through 102	0			
F	Preferred Stock and Dividend						
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	Total Preferred Stock		Sum Lines 104 through 109	0			
111	Preferred Dividend		Attachment 14 (Enter positive)	0			
c	Common Stock						
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	Total Common Stock		Sum Lines 112 through 115	0			

Shadeo	l 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%
		Preferred Stock cost = Preferred Dividends /		(	
121	Preferred Cost	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
Compo	site Income Taxes				
	Income Tax Rates				0.000/
128 129	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite		(Note G) (Note G)	Attachment 5	0.00% 0.00%
129	•	(percent of federal income tax deductible fo		Per state tax code	0.00%
130	р	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT)\}$		Fei state tax coue	0.00%
132	T / (1-T)		P)) -		0.000%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
134					
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/R	OR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
	Income Tax Component = Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCLTD/R Excess or Deficient ADIT Amortization A		[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B Line 135b * 1 / (1-T)	0 0 0

Shadeo	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenu	e Requirement			
	Summary			
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
143 144	Investment Return Income Taxes		(Line 127) (Line 136)	0
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
145	Gloss Revenue Requirement		(Sull Lines 140 to 144)	<u> </u>
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
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)	0.00%
150	Adjusted Gross Revenue Requirement		(Line 149) (Line 149 * Line 150)	0
				·
	Revenue Credits			
152	Revenue Credits		Attachment 3	0
153	Net Revenue Requirement		(Line 151 - Line 152)	0
	Net Plant Carrying Charge			
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%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	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 133 + Line 100) (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%
405			(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	2
165	Net Revenue Requirement		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7 Attachment 5	0
168 169	Interest on Network Upgrade Facilities Net Zonal Revenue Requirement		Attachment 5 (Line 165 + 166 + 167 + 168)	0
			· · ·	
170	12 CD Monthly Book (MM)	(Note I)	Attachment 9a/9b	0
	12 CP Monthly Peak (MW)	(Note I)		0
	Rate (\$/MW-year)		(Line 169 / 170)	0
171				

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Notes			
<ul> <li>A Line 16 includes New Transmission Plant to be placed in service in the current calendar with plant expected to be energized and placed in service (as defined by the Uniform System the plant was energized and placed in service.</li> <li>B Includes Transmission portion only.</li> <li>C Apple Product Structure (as CEP) NEETBAC, SEPA and NCTA) are evaluated for</li> </ul>	stem of Accounts) in that month.	The True-Up Adjustment will reflect the actual	
C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded fro Total A&G. Total A&G does not include lobbying expenses.	Sin the calculation of the ATRR an	a charges under the Formula Rate and are subtracted from	
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 ope	aration and reconciliation for the fir	/st year.	
G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachn		-	
actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconcile	ed ("Test Year"). When statutory r	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 by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120)		nple, a 35% rate in effect for 120 days superseded	
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 FEF Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing		Annual Update Informational Filing its annual actuarial valuation re	eport to support its
I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the		stwork Load (Section 34.2 of the OATT) plus the	
reserve capacity of all long term firm point-to-point customers.	The metwork customers monthly me	twork Load (Section 34.2 of the OATT) plus the	
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 Mic			
L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate			
shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include M The Update uses end of year balances and the True-up uses 13 monthly averages show			
N The Update uses end of year balances and the True-up uses the average of beginning o		shown on Attachmonte	
O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amou		nown on Autoninients.	
P Projected capital additions will include only the capital costs associated with plant expect Adjustment will reflect the actual date the plant was energized and placed in service.		service (as defined by the Uniform System of Accounts) in that m	onth. The True-Up
Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the de	lebt ratio will be equal to 1 minus t	he preferred stock ratio minus 53%.	
R PacifiCorp will include only the gains and losses on interest rate locks for new debt issua and losses on hedges.	•	•	tion for all gains
S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the followin (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash wor (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or rela	orking capital allowance to be effec st sixty (60) days prior to making a	ny filing described in (a) with the Commission; and	
T These line items will include only the balances associated with long-term debt and shall e			J.

# 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	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
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
	Schedule 1 - Rate Calculations		
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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$0 \$0 \$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

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

	Α	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0	) (	0 0	0	
Less FASB 109 Above if not se	eparately removed						
Subtotal - p234 Less FASB 109 Above if not se Less FASB 106 Above if not se	eparately removed						
Total			0 0	) (	0 0	0	

#### Instructions for Account 190:

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

ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

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

#### PacifiCorp

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

Schedule ADIT-281						
Α	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	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:

Instructions for Account 291: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

#### PacifiCorp

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

#### Schedule ADIT-282

Α	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Rounding           Subtotal - p275           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	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding Subtotal - p277						
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 & B are included in Column F 4. ADIT items related to Iabor and not in Columns C & B are included in Column F

5. Deferred income taxes are 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	G Total Company	as, 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 an	id 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

	Α	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 (	) (	) (	0 0	
Less FASB 109 Above if not se	parately removed						
Subtotal - p234 Less FASB 109 Above if not se Less FASB 106 Above if not se	parately removed						
Total			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

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 Schodulo ADIT 281

A A	В	C Gas, Prod,	D	E	F	G
	Total	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						
Subtotal - p275 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: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

ADIT items related only to Transmission are directly assigned to Column D

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

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

#### PacifiCorp

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

#### Schedule ADIT-282

В	С	D	E	F	G
Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
1	Related	Related	Related	Related	Justification
0	0	0	0	0	
0	0	0	0	0	
	B Total		Total Dist Or Other Transmission	Total Dist Or Other Transmission Plant	Total Dist Or Other Transmission Plant Labor

- 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
- 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
- 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

Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding						
ibtotal - p277	0	0	0	0	0	
ess FASB 109 Above if not separately removed						
Rounding Jøtotal - p277 sss FASB 109 Above if not separately removed sss FASB 106 Above if not separately removed						
otal	0	0	0	0	0	

#### Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water,

ADIT items related to have and not in Column C & D are included in Column E
 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 F
 ADIT items related to Iabor and not in Columns C & D are included in Column F

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

PacifiCorp Attachment 1B - Summary Table: (Excess) / Deficient ADIT

Summa	ary Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b
	••	•••

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

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defici	ent Accumulated Defer	red Income Tax
		Pre-	Post-	-		
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
ccum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
ccum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
ther Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
tal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
ross-Up				(533,294,193)	(429,272,131)	(104,022,062)
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
TABLE 2: Summary of (Excess) / Deficient Accumulated Defe	red Income Tax by Function and Protected/Non-Protected Class	ification				

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.
 Protected Excess Deferred income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
 Vero-Protected Excess Deferred income Tax is being amortized over a Twe-part priori.

Description FERC Transmission Allocable Excess Deferred Income Tax Other Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up

					EEOC Transmission	Allocable Excess Defer	CKing of (Excess)	Dencient Accumulati	ed Deferred Income Ta:	x				Formula Rate Inputs				TABLE 4: INFO	ORMATION ONLY		
					FERG Transmission	s) / Deficient ADIT (RSG	red income Tax				N	rotected				"Gross-up and	ADIT are not inclu	ded in rate base. For ac	counting purposes,	the gross-up is record	ed in either FERC
														Unam	ortized			254, and the ADIT is re			
	Remainin		ansmission	Remaining		eneral	Remaining	Intar	ngible	Remaining		Deficient ADIT	Annual	(Excess) / D							
	Regulato		14,474,995)	Regulatory		96,735)	Regulatory	(1,39		Regulatory		19,915)	Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liabilit
12/31/2018	3														D	• • • • • • • • • • • • • • • • • • •					
12/31/2019	-														E						
12/31/2020	)																				
12/31/202																					
12/31/2023	2																				
12/31/202	3															-					
12/31/2024	1															-					
12/31/202		_	_																		_
12/31/202																					
12/31/2023		_	_																		_
12/31/2020	_	_														-					_
12/31/2020		_	-		-														-		_
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12/31/2043	3																				
12/31/204	-																				
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12/31/204	3																				
12/31/2041	7																				
12/31/204	3																				
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12/31/206		_	_																		
12/31/206	<u> </u>																		_		_
12/31/206	5																				
12/31/206	3																				
12/31/206																					
12/31/206	3																				

 Total
 Protected
 Non-Protected

 (408.888.820)
 A
 (551.668.905)
 B
 (57.219.915)

 (1226.864.514)
 (985.021.838)
 (281.842.676)
 (281.842.676)

 (1,553.787.534)
 (1,316.688.743)
 (31.662.591)

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

# PacifiCorp Attachment 1B - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

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

(Excess) / Deficient Accumulated Deferred In	sset / (Liability) (Excess) / Defic	ted Deferred Income Tax Asset	Accumulate
	Post-	Pre-	
Total Protected No	Tax Rate Change Total	Tax Rate Change Tax	FERC Acct.
			190
			281
			282
			283
			182
			254
			254
			254

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	/	A 8	s C
Other			
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.] B [Statement as to which method is being used to amortize protected (access) / deficient ADIT C [Statement of the amortization period for non-protected (access) / deficient ADIT

							TABLE 3: Annual Tra	cking of (Excess) /	Deficient Accumulate	d Deferred Income Tax	¢								TABLEA	INFORMATION ONL	/	
						FERC Transmission	Allocable Excess Defe	rred Income Tax							Formula Rate Inputs				IABLE 4:	INFORMATION ONL	r poses, the gross-up is	and a state of the solution of
						Protected (Excess	s) / Deficient ADIT (RSG	SM)					rotected		Unam	ortized	-Gross-up	and AUTI are no	t included in rate base	. For accounting pur	poses, the gross-up is	recorded in either
		Remaining	Trans	mission	Remaining	Ge	neral	Remaining	Inta	ngible Balance]	Remaining	(Excess) / D	eficient ADIT	Annual Amortization	(Excess) / E	(Excess) / Deficient ADIT		FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.				
		Regulatory	[Initial	Balance)	Regulatory		Balance]	Regulatory	[Initial ]	Balance	Regulatory		Balance	Amortization		Average ATT 1B - ADIT		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
<u><u></u><u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u></u></u>																						
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51.																						

## Attachment 2 - Taxes Other Than Income Worksheet

		ige 263,		Allocated
Othe	r Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
2		Ū	01000070	C C
			Net Plant	
	Other Included		Allocator	
3	Total Other Included	0	0.0000%	0
		0		0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	=	U
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
Ũ				
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
			•	
	Total Other Taxes			
7	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

	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		
	load is not included in the divisor	Note 5		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor		Attachment 13	
0	received by Transmission Owner	Note 2		
1	Facilities Charges including Interconnection Agreements Transmission maintenance revenue	Note 2	Account 456.2	
2	Account 456 subtotal		(Sum Lines 7-11)	
2	Account 456 Subtotal		(Sum Lines 7-11)	
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	
3	Appendix A input: Gross Revenue Credits Detail for selected items above		(Sum Lines 6 &12)	
3	Detail for selected items above		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	0.
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	0.
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	0.0

0

Common pole location fixed annual revenue credit **Distribution Underbuild - Transmission related** 

## 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
•	400 Desis Deintin unsers in DOE and Inserve Terres

### 100 Basis Point increase in ROE and Income Taxes

A B 100 Basis Point increase in ROE Appendix A input: Line 127 + Line 137 from below

0 1.00%

(Notes Q & R) (Line 90 / (Lines 90 + 110 +116	6)) 0.00
(Line 110 / (Lines 90 + 110 +11	(16)) 0.00
(Notes Q & R) (Line 116 / (Lines 90 + 110 +11	16)) 0.00
Debt (Line 103 / Line 96)	0.00
(Line 111 / Line 110)	0.00
(Note H) Fixed plus 100 basis points	1.00
(Line 117 * Line 120)	0.00
(Line 118 * Line 121)	0.00
(Line 119 * Line 122)	0.00
(Sum Lines 123 to 125)	0.00
(Line 52 * Line 126)	
-	(Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			0.00%
129	SIT = State Income Tax Rate or Compos	site		0.00%
130	p = percent of federal income tax deduct	ible 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 Gros	sed Up	(Line 134 * (1 / (1 - Line 131)	0
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		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)	Appendix A (Line 135c)	0
137	Total Income Taxes			0



#### Plant in Service Worksheet nt A Line #s, Descriptions, Notes, Form 1 Page #s a Calculation of Transmission Plant In Service Balance Footnotes Source Year December 204.58b 2 January Monthly Balances 3 February 4 March Monthly Balances Monthly Balances 5 April Monthly Balances Monthly Balances Monthly Balances 6 May 7 June 8 July Monthly Balances Monthly Balances Monthly Balances 9 August 10 September 11 October Monthly Balances 12 November Monthly Balances 13 December 15 14 Transmission Plant In Service 204.58g (Note M) 0 Appendix A input Calculation of Distribution Plant In Service 15 December Source 204.75b Year Balance 16 January 17 February Monthly Balances Monthly Balances 18 March Monthly Balances Monthly Balances 19 April 20 May 21 June Monthly Balances Monthly Balances 22 July 23 August 24 September Monthly Balances Monthly Balances Monthly Balances Monthly Balances 25 October Monthly Balances 26 November 27 December 28 Distribution Plant In Service 204.75g Calculation of Intangible Plant In Service Source Year Balance 204.5b 30 December 19 31 Intangible Plant In Service 204.5g Appendix A input (Note N) 0 Calculation of General Plant In Service 32 December Source 204,99b Year Balance 33 December 18 34 General Plant In Service 204.99g (Note N) 0 Appendix A input Calculation of Production Plant In Service Balance Source Year 204.46b 36 January 37 February Monthly Balances Monthly Balances 38 March Monthly Balances 39 April 40 May 41 June Monthly Balances Monthly Balances Monthly Balances 41 July 42 July 43 August 44 September Monthly Balances Monthly Balances Monthly Balances 45 October Monthly Balances 46 November 47 December Monthly Balances 204.46g 48 Production Plant In Service 49 Electric Plant Sold 204.102g 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
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c				
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
Calculation of Distribution Accumulated Depreciation	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 Distribution Accumulated Depreciation				0
	Only define a flater within Annual data d Demonstration	0		¥	Delener
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
	79 December	Prior year 200.21c			
	80 December	200.21c	A1.4. M		
8 8	81 Accumulated Intangible Depreciation		(Note N)		0
	Calculation of General Accumulated Depreciation	Source		Year	Balance
	82 December	Prior year 219.28c			
	83 December	219.28c	AL . 10		
26	84 Accumulated General Depreciation		(Note N)		0
	Calculation of Production Accumulated Depreciation	Source		Year	Balance
	85 December	Prior year 219.20 through 219.24		real	Dalance
	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			
9	98 Production Accumulated Depreciation				0
7 9	99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0
1	100 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0

#### Materials & Supplies

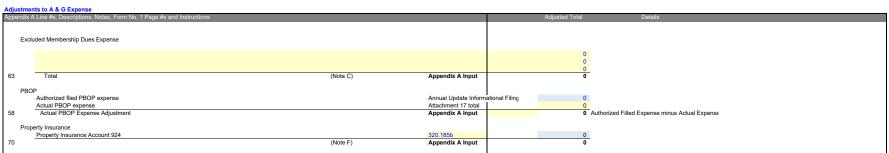
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	
Undistributed Stores Expense	Prior Year 227.16c 0 Current Year 227.16c 0	
39	(Note N) Appendix A input 0	
Construction Materials & Supplies	Prior Year         227.5c         0           Current Year         227.5c         0	
42	(Note N) Appendix A input 0	
Transmission Materials & Supplies	Prior Year 227.8c 0 Current Year 227.8c 0	
45	(Note N) Appendix A input 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
Amortized Investment Tax Credit 133 Utility Investment Tax Credit Adj Net (411.4	114.19c	0	Net Plant Allocator 0.00%	0	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base Current beg of yee	ar balance 266 footnotes	0			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	ar balance <mark>266 footnotes</mark> Average	0	0.00%	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	
Land Held for Future Use	Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	214.47d	0	0	]	_Detail for transmission-related value on Attachment 12



### Regulatory Expense Related to Transmission Cost Support

	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Transmission Form No. 1 Related Non-transmission Amount <b>Appendix A input</b> Related Details
Specific Tr	tty Assigned A&G ansmission related Regulatory Expense:		
	Federal Energy Regulatory Commission		
67	Total	sum	

#### Safety Related Advertising Cost Support

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

Multistate worksheet

P	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Details
	Income Tax Rates			
	129 SIT = State Income Tax Rate or Composite	(Note G)	0.00%	Enter Average State Income Tax Rate

#### Adjustments to Transmission O&M

			Transmission Related	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Appendix A Total Plus adjustments input Details	
53	Transmission O&M	321.112b	0 0 0	
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatch-Reliability (561.1) Load Dispatch-Reliability (561.2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561.4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Developmen Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b sum	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
55	Less: Account 565	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
Net Revenue Requirement	
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

ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
		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
Tra	ansmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Ge	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	0
	Amortization of limited term electric plant (404	(Note H)	336.10d	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Int	angible plant			
	Amortization of limited term electric plant (404	(Note H)	336.1d	0
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	0 Appendix A Input

### Less Regulatory Asset Amortizations Account 930.2

Appendix A	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount			
61	Total	sum	0 Appendix A Input		

#### PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

Worksheet Step Month 1 April

#### TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S - Rev Reg based on Year 1 data Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on 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										CWIP
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIF							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)											
Jan											
Feb											
Mar											
Apr											
May											
Jun											
Jul											
Aug											
Sep			-				-		-	-	
Oct							-		-	-	
Nov		-					-		-	-	
Dec							-				
Total											

	Plant In Service		I	1	CWIP	1	
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
ighting	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			-		1 .		
2			-				
1							

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action 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) S -	
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 nun Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data  S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

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

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

\$ - Schedule 1 Reconciliation

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

Line 1	New Plant Carryin	g Charge		
2	Fixed Charge Rat	te (FCR) if not Contribut	tions in Aid of Construction (CIAC)	
		Formula Line		
3	А	157	Net Plant Carrying Charge without Depreciation	0.0000%
4	В	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.

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 49\\ 50\\ 51\\ 25\\ 3\\ 54\\ 55\\ 56\\ \end{array}$ 

(Energy Gateway only) (Energy Gateway Segment B-H) (Energy Gateway Segment B-H)
8 Useful life of the project Life 58.00 58.00 58.00
"Yes" if the customer has paid a lumpsum
payment in the amount of the investment on
9 line 29, Otherwise "No" CIAC (Yes or No) No No
10 Input the allowed increase in ROE Increased ROE (basis points) 0 0 0
From line 3 above if "No" on line 13 and from
11 line 7 above if "Yes" on line 13 0% ROE 0.0000% 0.0000% 0.0000% 0.0000%
12 Line 14 plus (line 5 times line 13)/100 FCR for This Project 0.0000% 0.0000% 0.0000% 0.0000%
13 13 Month Net Plant or CWIP Balance Investment
14 Actual or estimated depreciation expense Annual Depreciation Expense

		13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Transmission Incentive Credit
	Invest Yr	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive										
W 0 % ROE	2010	-	-	-					-	-	-			s -	-	s -	· · · · · · · · · · · · · · · · · · ·
W Increased ROE	2010	-				-	-	-			-			s -	s -	•	s -
W 0 % ROE	2011	-				-	-	-			-		-	s -	-	s -	-
W Increased ROE	2011	-	-			-	-				-		-	s -	s -	•	s -
W 0 % ROE	2012	-	-			-	-				-		-	s -		s -	
W Increased ROE	2012	-			-		-	-		-	-			s -	s -	•	s -
W 0 % ROE	2013	-			-		-	-			-			s -		s -	
W Increased ROE	2013	-												s -	s -		s -
W 0 % ROE	2014	-			-		-	-			-			s -		s -	
W Increased ROE	2014	-		-	-	-	-	-	-	-	-		-	s -	s -		s -
W 0 % ROE	2015	-			-		-	-						s -		s -	
W Increased ROE	2015	-		-	-		-		-	-	-			s -	s -		s -
W 0 % ROE	2016	-			-		-	-						s -		\$-	
W Increased ROE	2016	-		-	-		-	-	-	-	-			s -	s -		\$ -
W 0 % ROE	2017	-			-		-	-						s -		\$-	
W Increased ROE	2017	-	-		-		-	-				-		s -	s -		s -
W 0 % ROE	2018	-			-		-	-	-	-	-			s -		s -	
W Increased ROE	2018	-		-		-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$-	
W Increased ROE	2019	-	-	-		-	-	-	-	-	-			\$-	ş -		\$ -
W 0 % ROE	2020	-			-		-	-		-	-			s -		\$ -	
W Increased ROE	2020	-			-		-	-		-	-			s -	s -		s -
W 0 % ROE	2021	-		-	-	-	-	-	-	-	-		-	s -		\$ -	
W Increased ROE	2021	-		-	-	-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2022	-		-	-	-	-	-	-	-	-		-	s -	-	\$ -	
W Increased ROE	2022	-	-		-		-	-		-	-	-		s -	\$ -		\$ -
W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	s -	-	s -	-
W Increased ROE W 0 % ROE	2023	-			-	-	-	-	-	-	-		-	s -	s -		s -
W Increased ROE	2024 2024	-				-	-	-	-	-			-	s -		\$ -	
W 0 % ROE	2024	-				-	-	-	-	-				s -	s -		ə -
W Increased ROE	2025	-			-	-	-	-	-	-			-	s -	s -	ş -	e .
W 0 % ROE	2025					-							-	s -	<b>.</b>	¢ .	¥ -
W Increased ROE	2026													s .	s .	¥ -	s .
W 0 % ROE	2027	-				-	-	-			-		-	s -	÷	s -	÷
W Increased ROE	2027	-				-	-	-			-		-	s -	s -	•	s -
W 0 % ROE	2028	-		-	-		-		-	-	-			s -	-	s -	-
W Increased ROE	2028	-												s -	s -		s -
W 0 % ROE	2029			-	-		-	-	-	-	-			s -		s -	
W Increased ROE	2029	-	-	-	-		-	-	-	-	-	-	-	s -	s -		s -
					-			-			-	-				s -	
					-			-			-				s -		s -

#### PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	Г	Oregon		Washington	1 I	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	350.2 [Land Rights         352         Structures and Improvements         353         354         Towers and Fixtures         355         Step and Fixtures         356         Verhead Conductors and Devices         357         Underground Conductors and Devices         358         Underground Conductors and Devices         359         Roads & Traits         Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21 22	390       Structures and Improvements         391       Office Furniture and Equipment - Furniture         391.2       Office Furniture and Equipment - Personal Computers         391.3       Office Furniture and Equipment - Equipment         393       Store Equipment         394       Tools, Shop and Garage Equipment         395       Laboratory Equipment         397       Communication Equipment         397.2       Communication Equipment         397.2       Communication Equipment         398       Miscellaneous Equipment		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 5.00%
23 24 25	303 Miscellaneous Intangible Plant															5.00% 4.82% 3.96%

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 1 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.

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 7 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.

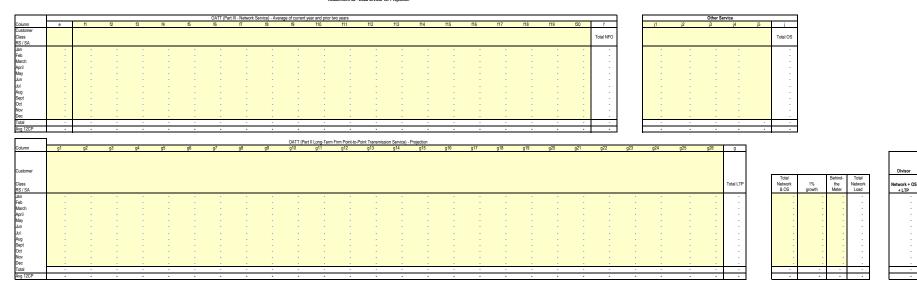
12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this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

#### PacifiCorp Attachment 9a - Load Divisor for Projection



PacifiCorp													
Attachment 9a	1 - Load (Cu	urrent Year)											
	YYYY												

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

					Other S	ervice		
Column	-	1	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			-	-	-	-	-	-

Attachme	PacifiCont 9a2 - Loa	<b>orp</b> <b>d</b> (One Year Prior)
	YYY	

											OATT	(Part III - Net	work Service)									
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class RS / SA	Day	Time																				Total NFC
Jan			-	-	-	-				-	-		1.1		-	-				-	-	-
Feb			-		-		-	-		-		-		-			-		-			-
March			-		-		-	-						-	-		-					-
April			-		-		-	-		-		1.1	-	-		-	-	1.1				-
May			-		-		-	-						-	-		-					-
Jun			-		-		-	-		-		-		-			-		-			-
Jul			-		-		-	-						-	-		-					-
Aug Sept			-		-		-	-		-		-	-	-			-		-			-
			-		-		-	-						-	-		-					-
Oct					-	-		-			-									-	-	-
Nov			-	-	-	-	-	-	-	-			-	-	-		-	1.1		-		-
Dec			-	-	-		-			-				-			-	1.1				-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

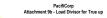
			Other Service							
Column			j1	j2	j3	j4	j5	j		
Customer Class RS / SA	Day	Time						Total OS		
Jan			-			-				
Feb			-			-		-		
March			-			-		-		
April			-			-		-		
May			-			-		-		
Jun			-			-		-		
Jul			-	-		-		-		
Aug			-			-		-		
Sept			-	-		-		-		
Oct			-		-	-		-		
Nov			-	-	-	-		-		
Dec			-	1.1		-		-		
Total			-	-	-	-				

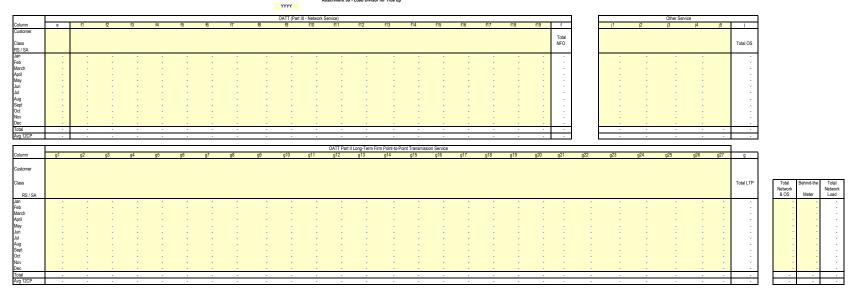
	PacifiCorp										
Attac	hment 9a3	- Load (Two Years Prior)									
	YYY										

Attac	hment 9a3:	- Load	(Two	Years	Prior
	VVV				

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

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





Divisor

Network + OS + LTP

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

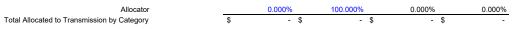
## Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	0		

#### PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
							-			
	-									
	-									
	-								-	
	-						-		-	
							-			
		Total Prepayments		\$-	\$-	\$-	\$-	\$-	\$-	\$



-

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

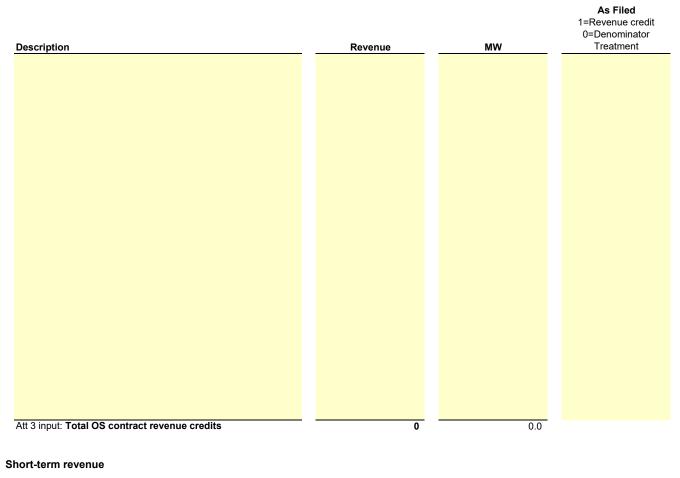
	Prior year	Current year
Attackment Figure Total Transmission		
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

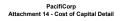
## PacifiCorp Attachment 13 - Revenue Credit Detail

## **Revenue Credit Detail**

## Other Service (OS) contracts



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



					(month end)						Current Yea	r (month end)					
	1	Appendix A input			, ,												
	Operation	value (result of operation															
	to apply to monthly																
Appendix A	input columns at	to left on monthly															
Line	right	data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, In 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, In 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average		Unamortized Discount (226)	Form 1, pg 112, In 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, In 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, in 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, In 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, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum		Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, In 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, In 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, In 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, In 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, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average		Preferred Stock Issued (204)	Form 1, pg 112, In 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)PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average		Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average		Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average		Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, In 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, In 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, In 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, In 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, In 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

## PacifiCorp Attachment 16 - Unfunded Reserves

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

. ,			Accrued Liability:	Charged to:	Prior year	Current Year		_		By Catego	ory		
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
Totals	<u></u>				0.0	0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input				[	-

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

FERC Acct Description Expense

Attachment 5 input: Total PBOP

Notes:

0

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Allocators			
Wages & Salary Allocation Factor		254.24	
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 Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Plant Allocation Factors			
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	(100011)	(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 Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14 Net Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant Calculations			
Plant In Service			
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 Total Transmission Plant	/	(Line 15 + Line 16)	0
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 Land Held for Future Use	(Notes B & L)	Attachment 5	0
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	
26 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	
29	Wage & Salary Allocator		(Line 5)	0.0000
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	
djus	tments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	
33b	Excess or Deficient ADIT Balance		Attachment 1B	
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	
00	Unfunded Reserves Unfunded Reserves		Attack	
36	Unfunded Reserves		Attachment 16	
37	Prepayments Prepayments	(Note K & N)	Attachment 11	
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0.000
40	Wage & Salary Allocator		(Line 5)	0.0000
41 42	Total Undistributed Stores Expense Allocated to Transmission	(NI=4= NI)	(Line 39 * Line 40)	
42 43	Construction Materials & Supplies	(Note N)	Attachment 5	0.0000
43 44	Wage & Salary Allocator Construction Materials & Supplies Allocated to Transmission		(Line 5) (Line 42 * Line 43)	0.0000
44	Transmission Materials & Supplies	(Note N)	Attachment 5	
46	Total Materials & Supplies Allocated to Transmission	(NOLE IN)	(Line 41 + Line 44 + Line 45)	
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	
48	1/8th Rule	(Note S)	Zero	0.0
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	
50	Network Upgrade Balance	(61-4- 61)	Attack mank 5	
50	Network Upgrade Balance	(Note N)	Attachment 5	
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	
52	Rate Base		(Line 32 + Line 51)	

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operat	ions & Maintenance Expense			
	Transmission O&M			
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	ů 0
56	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		<mark>320.191b</mark>	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	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
	Subtotal - Accounts 928 and 930.1 - Transmission Related			0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	U
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	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Depred	iation & Amortization Expense			
repret				
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
70		(Note II)	Automent	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%
	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	0.0000%
81	General Depreciation and intangible Amortization Functionalized to Transmission		(Line 79 ° Line 80)	U
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Return \	Capitalization Calculations			
L	.ong-Term Debt			
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	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	0
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	Net Proceeds Long Term Debt		Sum Lines 90 through 95	0
L	ong Term Debt Cost			
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	Total Long Term Debt Cost		Sum Lines 97 through 102	0
F	Preferred Stock and Dividend			
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	Total Preferred Stock		Sum Lines 104 through 109	0
111	Preferred Dividend		Attachment 14 (Enter positive)	0
c	Common Stock			
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	Total Common Stock		Sum Lines 112 through 115	0

Shadeo	l 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%
		Preferred Stock cost = Preferred Dividends /		(	
121	Preferred Cost	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
Compo	site Income Taxes				
	Income Tax Rates				0.000/
128 129	FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite		(Note G) (Note G)	Attachment 5	0.00% 0.00%
129	•	(percent of federal income tax deductible fo		Per state tax code	0.00%
130	р	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT)\}$		Fei state tax coue	0.00%
132	T / (1-T)		P)) -		0.000%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
134					
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/R	OR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
	Income Tax Component = Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCLTD/R Excess or Deficient ADIT Amortization A		[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B Line 135b * 1 / (1-T)	0 0 0

Shadeo	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)				
Revenu	e Requirement						
	Summary						
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			
143 144	Investment Return Income Taxes		(Line 127) (Line 136)	0			
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0			
145	Gloss Revenue Requirement		(Sull Lines 140 to 144)	<u> </u>			
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
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)	0.00%			
150	Adjusted Gross Revenue Requirement		(Line 149) (Line 149 * Line 150)	0			
				·			
	Revenue Credits						
152	Revenue Credits		Attachment 3	0			
153	Net Revenue Requirement		(Line 151 - Line 152)	0			
	Net Plant Carrying Charge						
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%			
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	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 133 + Line 100) (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%			
405			(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	2			
165	Net Revenue Requirement		(Line 153)	0			
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0			
167	Transmission Incentive Credit		Attachment 7 Attachment 5	0			
168 169	Interest on Network Upgrade Facilities Net Zonal Revenue Requirement		Attachment 5 (Line 165 + 166 + 167 + 168)	0			
			· · ·				
170	12 CD Monthly Book (MM)	(Note I)	Attachment 9a/9b	0			
	12 CP Monthly Peak (MW)	(Note I)		0			
	Rate (\$/MW-year)		(Line 169 / 170)	0			
171							

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Notes			
<ul> <li>A Line 16 includes New Transmission Plant to be placed in service in the current calendar with plant expected to be energized and placed in service (as defined by the Uniform System the plant was energized and placed in service.</li> <li>B Includes Transmission portion only.</li> <li>C Apple Product Structure (as CEP) NEETBAC, SEPA and NCTA) are evaluated for</li> </ul>	stem of Accounts) in that month.	The True-Up Adjustment will reflect the actual	
C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded fro Total A&G. Total A&G does not include lobbying expenses.	Sin the calculation of the ATRR an	a charges under the Formula Rate and are subtracted from	
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 ope	aration and reconciliation for the fir	/st year.	
G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachn		-	
actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconcile	ed ("Test Year"). When statutory r	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 by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120)		nple, a 35% rate in effect for 120 days superseded	
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 FEF Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing		Annual Update Informational Filing its annual actuarial valuation re	eport to support its
I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the		stwork Load (Section 34.2 of the OATT) plus the	
reserve capacity of all long term firm point-to-point customers.	The metwork customers monthly me	twork Load (Section 34.2 of the OATT) plus the	
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 Mic			
L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate			
shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include M The Update uses end of year balances and the True-up uses 13 monthly averages show			
N The Update uses end of year balances and the True-up uses the average of beginning o		shown on Attachmonte	
O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amou		nown on Autoninients.	
P Projected capital additions will include only the capital costs associated with plant expect Adjustment will reflect the actual date the plant was energized and placed in service.		service (as defined by the Uniform System of Accounts) in that m	onth. The True-Up
Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the de	lebt ratio will be equal to 1 minus t	he preferred stock ratio minus 53%.	
R PacifiCorp will include only the gains and losses on interest rate locks for new debt issua and losses on hedges.	•	•	tion for all gains
S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the followin (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash wor (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or rela	orking capital allowance to be effec st sixty (60) days prior to making a	ny filing described in (a) with the Commission; and	
T These line items will include only the balances associated with long-term debt and shall e			J.

## 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	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
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
	Schedule 1 - Rate Calculations		
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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$0 \$0 \$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

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

	Α	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0	) (	0 0	0	
Less FASB 109 Above if not se	eparately removed						
Subtotal - p234 Less FASB 109 Above if not se Less FASB 106 Above if not se	eparately removed						
Total			0 0	) (	0 0	0	

#### Instructions for Account 190:

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

ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

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

#### PacifiCorp

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

Schedule ADIT-281						
Α	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	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:

Instructions for Account 291: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

#### PacifiCorp

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

#### Schedule ADIT-282

Α	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Rounding           Subtotal - p275           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	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding Subtotal - p277						
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 & B are included in Column F 4. ADIT items related to Iabor and not in Columns C & B are included in Column F

5. Deferred income taxes are 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	G Total Company	as, 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 an	id 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

	Α	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 (	) (	) (	0 0	
Less FASB 109 Above if not se	parately removed						
Subtotal - p234 Less FASB 109 Above if not se Less FASB 106 Above if not se	parately removed						
Total			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

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 Schodulo ADIT 281

A A	В	C Gas, Prod,	D	E	F	G
	Total	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						
Subtotal - p275 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: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

ADIT items related only to Transmission are directly assigned to Column D

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

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

#### PacifiCorp

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

#### Schedule ADIT-282

В	С	D	E	F	G
Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
1	Related	Related	Related	Related	Justification
0	0	0	0	0	
0	0	0	0	0	
	B Total		Total Dist Or Other Transmission	Total Dist Or Other Transmission Plant	Total Dist Or Other Transmission Plant Labor

- 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
- 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
- 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

Α	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding						
ibtotal - p277	0	0	0	0	0	
ess FASB 109 Above if not separately removed						
Rounding Jøtotal - p277 sss FASB 109 Above if not separately removed sss FASB 106 Above if not separately removed						
otal	0	0	0	0	0	

#### Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water,

ADIT items related to have and not in Column C & D are included in Column E
 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 F
 ADIT items related to Iabor and not in Columns C & D are included in Column F

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

PacifiCorp Attachment 1B - Summary Table: (Excess) / Deficient ADIT

Summa	ary Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b
	••	••

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

TABLE 1: Summary of (Excess)/ Deficient Accumulated Deferred Income Tax by Account and Protected/Non-Protected Classification									
	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Deficie	ent Accumulated Defer	red Income Tax			
		Pre-	Post-						
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	Total		
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200	62,966,200		
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)	(99,007,273)		
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)	(1,589,280,032)		
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)	(200,352,701)		
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)	(1,825,673,896)		
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955	190,117,955		
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)	(195,393)		
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)	<del>(1,635,751,334)</del>		
Gross-Up				(533,294,193)	(429,272,131)	(104,022,062)	(633,294,193)		
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)	(2,169,045,527)		
TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/No	n-Protected Classi	fication							
Description				Total	Protected	Non-Protected	Total		
FERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) 6-	(351,666,905) A	B (57,219,915) 8	C (408,886,820) G		
Other				(1,226,864,514)	(965,021,838)	(261,842,676)	(1,226,864,514)		
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up				(1,635,751,334)	(1,316,688,743)	(319,062,591)	(1,635,751,334)		

A The nel liability for excess defened income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.
 AB Protected Excess Defend Income Tax is being amortized using the Reverse South Ceorgia Method over the remaining regulatory life of the assets.
 E-C Non-Protected Excess Defend Tomor Tax is being amortized over a Twe-specific protect.

TABLE 3: Annual Tacking of (Excess) of v. Deficient # <u>BFF</u> Accumulated Deferred Income Tax FRET Transmission Allocable Excess Deferred Income Tax Formula Rate Inputs											**Neither the gross		TABLE 4: INFO	DRMATION ONLY	ry see at or lisbility is in	actuded in rate bas					
					FERC Transmission	ess) / Deficient ADIT (R					11 m m	rotected	-		ortized			ded in rate base. For ac			
	Remaining	Tree	nsmission	Remaining		neral	Remaining	Inter	ngible	Bemeining		Excess) / Deficient ADIT	Annual	(Excess) / D				ded in rate base. For ac r 254, and the ADIT is re			
	Regulatory		4.474.995)			(6,735)		(1,39	Igible			19.915)	Amortization	(Excess)/D		-	Gross-Up	(Excess) / Deficient	corded in either FEI		ADIT
Year	Life	Amort.	End. Balance	Regulatory Life	Amort.	End. Balance	Regulatory Life	Amort. (1,39	End. Balance	Regulatory Life	Amort.	End. Balance	ATT 1B - ADIT	End, Balance	Average ATT 1B - ADIT	Tax Rate	Factor	(Excess) / Deficient ADIT	A	Regulatory Asset / (Liability)	Abii Asset / (Liability
tear	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Lite	Amort.	End. Balance	Lite	Amort.	End. Balance	ATT 16 - AUT	End. Balance	ATT 18 - AUT	Tax Rate	Factor	AUT	Gross-Up**	Asset / (Liability)	Asset / (Liability
12/31/2018																					
12/31/2019															E						
12/31/2020																					
12/31/2021																					
12/31/2022																					
12/31/2023																					
12/31/2019 12/31/2020 12/31/2020 12/31/2021 12/31/2022 12/31/2023 12/31/2023																					_
12/31/2025 12/31/2026			_																_		
12/31/2026																					
12/31/2027																					
12/31/2028																					
12/31/2029			_																_		
12/31/2030																-			_		_
12/31/2031																					
12/31/2027 12/31/2028 12/31/2028 12/31/2029 12/31/2030 12/31/2030 12/31/2033 12/31/2033 12/31/2034 12/31/2034 12/31/2038 12/31/2038 12/31/2038 12/31/2038 12/31/2038 12/31/2044																-			_		_
12/31/2033			_																_		_
12/31/2034			_																_		_
12/31/2035			_																_		_
12/31/2036																					
12/31/2037																					
12/31/2038			_																_		_
12/31/2039			_																_		_
12/31/2040			_																_		_
12/31/2041			_																_		_
12/31/2042			_																_		_
12/31/2043			_																_		_
12/31/2044			_																_		_
12/31/2044 12/31/2045 12/31/2046 12/31/2047 12/31/2048			_																_		_
12/31/2046		-																			_
12/31/204/		-																			
12/31/2048			_																_		_
12/31/2049			_																_		_
12/31/2050		-																			
12/31/2051			_																		-
12/31/2052			_																		-
12/31/2053			_																		_
12/31/2049 12/31/2049 12/31/2050 12/31/2051 12/31/2052 12/31/2053 12/31/2055 12/31/2055 12/31/2055 12/31/2056 12/31/2059 12/31/2059 12/31/2059			_														_				_
12/31/2005			_														_				_
12/31/2006			_																-		-
12/31/2057			_																		_
12/31/2058			_														_				_
12/31/2009			_														_				_
12/31/2060 12/31/2061 12/31/2062			_														_				_
12/31/2001			_														_				_
12/31/2062			_																		_
12/31/2003			_														_				_
12/31/2004			_																-		_
12/31/2065			_																		_
Value           1000000000000000000000000000000000000			_																		_
12/31/2067			_																		_
12/31/2068																					_

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

PacifiCorp Attachment 1B - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

	Accumulate	Accumulated Deferred Income Tax Asset / (Liability) (Excess) / Deficient Accumulated Deferred					
		Pre-	Post-				
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
Accum. Deferred Income Tax Asset	190						
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281						
Accum. Deferred Income Tax Liability: Other Property	282						
Accum. Deferred Income Tax Liability: Other	283						
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)							
Other Regulatory Assets	182						
Other Regulatory Liabilities	254						
Total (Excess) / Deficient Accumulated Deferred Income Tax							
Gross-Up							
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					-	

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	A		3
Other			
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			

# A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized B [Statement as to which method a being used to amortize protected (excess) / deficient ADIT G [Statement of the amortization protect for non-protected (excess) / deficient ADIT

-					T	ABLE 3: Annual Trackin	ig of (Excess) or / De	ficient ADIT Accumu	ulated Deferred Income	Tax								TABLE 4:	INFORMATION ONLY	(	
						Allocable Excess Defe								Formula Rate Inputs		**Neither the	gross-up on exe	ess or deficient ADIT n	or the ADIT on the re	gulatory asset or liabi	ility is included in rate
						ess) / Deficient ADIT (R	ISGM)				Non-P	rotected Excess) / Deficient ADIT	-	Únan	nortized	base. "Gro	ss-up and ADIT	are not included in rat	e base. For accountin	ig purposes, the gros	s-up is recorded in
	Remaining		nsmission	Remaining		eneral	Remaining	Inta	ngible Balance]	Remaining	Non-Protected EDIT (	Excess) / Deficient ADIT	Annual Amortization ATT 1B - ADIT	(Excess) / I	Deficient ADIT	eitt	her FERC Accou	nt 182 3 or 254 and the	ADIT is recorded in	either FERC Account	190 or 283
	Regulatory	finitis	al Balance1	Regulatory	finitial	Balance1	Regulatory	finitial	Balance1	Regulatory	Initial	Balance]	Amortization		Average ATT 1B - ADIT		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life	Amort	End, Balance	Life	Amort.	End, Balance	Life	Amort.	End, Balance	Life	Amort.	End, Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
# Year																					
2					-																
3.					-																
					-																
	_	_	_																		
	_	_	_																		
7	_			_	-																
	_			_	-																
	_			_	-																
10	_			_	-																
11	_			_	-																
12	_			_	-																-
13	_																				
14	_																				
15	_																				
16	_																				
9. 10. 11. 12. 13. 14. 15. 16. 17. 18.	_	-																			
18	_			_	-																
10	_			_	-																-
20	_			_	-																-
21	_			_	-																-
22	_			_	-																-
23	_			_	-																-
19           20.           21.           22.           23.           24.           25.           26.           27.           28.           29.           30.           31.	_		_																		
25					-																
26					-																
27					-																
28	_	-																			
29	_	-																			
30	_		_																		
31	_		_																		
32					-																
33	_																				
34.					-																
35.	_	-																			
36.	_																				
31. 32. 33. 34. 35. 36. 37.	_																				
38         39           39	_																				
39.			_																		
40.			_																		
41.			_																		
42.	_																				
43.	_																				
44.	_	-																			
45.	_	-																			
46.	_	-																			
47.	_	-																			
48.	_	-																			
49.	_	-																			
50.	_	-																			
51.	_	-																			
					-																

## Attachment 2 - Taxes Other Than Income Worksheet

		ige 263,		Allocated
Othe	r Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
2		· ·	01000070	C C
			Net Plant	
	Other Included		Allocator	
3	Total Other Included	0	0.0000%	0
		0		0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	=	U
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
Ũ				
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
			•	
	Total Other Taxes			
7	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

	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		
	load is not included in the divisor	Note 5		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor		Attachment 13	
0	received by Transmission Owner	Note 2		
1	Facilities Charges including Interconnection Agreements Transmission maintenance revenue	Note 2	Account 456.2	
2	Account 456 subtotal		(Sum Lines 7-11)	
2	Account 456 Subtotal		(Sum Lines 7-11)	
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	
3	Appendix A input: Gross Revenue Credits Detail for selected items above		(Sum Lines 6 &12)	
3	Detail for selected items above		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 6 &12)	
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 6 &12)	0.
3	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 6 &12)	0.
13	Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 6 &12)	0.0

0

Common pole location fixed annual revenue credit **Distribution Underbuild - Transmission related** 

## 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
•	400 Desis Deintin unsers in DOE and Inserve Terres

### 100 Basis Point increase in ROE and Income Taxes

A B 100 Basis Point increase in ROE Appendix A input: Line 127 + Line 137 from below

0 1.00%

(Notes Q & R) (Line 90 / (Lines 90 + 110 +116	6)) 0.00
(Line 110 / (Lines 90 + 110 +11	(16)) 0.00
(Notes Q & R) (Line 116 / (Lines 90 + 110 +11	16)) 0.00
Debt (Line 103 / Line 96)	0.00
(Line 111 / Line 110)	0.00
(Note H) Fixed plus 100 basis points	1.00
(Line 117 * Line 120)	0.00
(Line 118 * Line 121)	0.00
(Line 119 * Line 122)	0.00
(Sum Lines 123 to 125)	0.00
(Line 52 * Line 126)	
-	(Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			0.00%
129	SIT = State Income Tax Rate or Compos	site		0.00%
130	p = percent of federal income tax deduct	ible 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 Gros	sed Up	(Line 134 * (1 / (1 - Line 131)	0
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		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)	Appendix A (Line 135c)	0
137	Total Income Taxes			0



#### Plant in Service Worksheet nt A Line #s, Descriptions, Notes, Form 1 Page #s a Calculation of Transmission Plant In Service Balance Footnotes Source Year December 204.58b 2 January Monthly Balances 3 February 4 March Monthly Balances Monthly Balances 5 April Monthly Balances Monthly Balances Monthly Balances 6 May 7 June 8 July Monthly Balances Monthly Balances Monthly Balances 9 August 10 September 11 October Monthly Balances 12 November Monthly Balances 13 December 15 14 Transmission Plant In Service 204.58g (Note M) 0 Appendix A input Calculation of Distribution Plant In Service 15 December Source 204.75b Year Balance 16 January 17 February Monthly Balances Monthly Balances 18 March Monthly Balances Monthly Balances 19 April 20 May 21 June Monthly Balances Monthly Balances 22 July 23 August 24 September Monthly Balances Monthly Balances Monthly Balances Monthly Balances 25 October Monthly Balances 26 November 27 December 28 Distribution Plant In Service 204.75g Calculation of Intangible Plant In Service Source Year Balance 204.5b 30 December 19 31 Intangible Plant In Service 204.5g Appendix A input (Note N) 0 Calculation of General Plant In Service 32 December Source 204,99b Year Balance 33 December 18 34 General Plant In Service 204.99g (Note N) 0 Appendix A input Calculation of Production Plant In Service Balance Source Year 204.46b 36 January 37 February Monthly Balances Monthly Balances 38 March Monthly Balances 39 April 40 May 41 June Monthly Balances Monthly Balances Monthly Balances 41 July 42 July 43 August 44 September Monthly Balances Monthly Balances Monthly Balances 45 October Monthly Balances 46 November 47 December Monthly Balances 204.46g 48 Production Plant In Service 49 Electric Plant Sold 204.102g 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
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c				
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
Calculation of Distribution Accumulated Depreciation	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 Distribution Accumulated Depreciation				0
	Only define a flater within An environment of Demonstration	0		¥	Delener
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
	79 December	Prior year 200.21c			
	80 December	200.21c	A1.4. M		
8 8	81 Accumulated Intangible Depreciation		(Note N)		0
	Calculation of General Accumulated Depreciation	Source		Year	Balance
	82 December	Prior year 219.28c			
	83 December	219.28c	AL . 10		
26	84 Accumulated General Depreciation		(Note N)		0
	Calculation of Production Accumulated Depreciation	Source		Year	Balance
	85 December	Prior year 219.20 through 219.24		real	Dalance
	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			
9	98 Production Accumulated Depreciation				0
7 9	99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0
1	100 Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0

#### Materials & Supplies

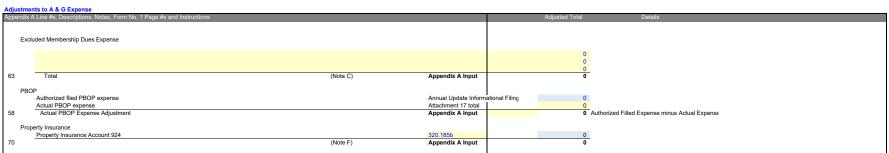
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	
Undistributed Stores Expense	Prior Year 227.16c 0 Current Year 227.16c 0	
39	(Note N) Appendix A input 0	
Construction Materials & Supplies	Prior Year         227.5c         0           Current Year         227.5c         0	
42	(Note N) Appendix A input 0	
Transmission Materials & Supplies	Prior Year 227.8c 0 Current Year 227.8c 0	
45	(Note N) Appendix A input 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
Amortized Investment Tax Credit 133 Utility Investment Tax Credit Adj Net (411.4	114.19c	0	Net Plant Allocator 0.00%	0	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base Current beg of yee	ar balance 266 footnotes	0			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	ar balance <mark>266 footnotes</mark> Average	0	0.00%	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	
Land Held for Future Use	Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	214.47d	0	0	]	_Detail for transmission-related value on Attachment 12



### Regulatory Expense Related to Transmission Cost Support

	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Transmission Form No. 1 Related Non-transmission Amount <b>Appendix A input</b> Related Details
Specific Tr	tty Assigned A&G ansmission related Regulatory Expense:		
	Federal Energy Regulatory Commission		
67	Total	sum	

#### Safety Related Advertising Cost Support

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

Multistate worksheet

P	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Details				
	Income Tax Rates					
	129 SIT = State Income Tax Rate or Composite	(Note G)	0.00%	Enter Average State Income Tax Rate		

#### Adjustments to Transmission O&M

			Transmission Related	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Appendix A Total Plus adjustments input Details	
53	Transmission O&M	321.112b	0 0 0	
54	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatch-Reliability (561.1) Load Dispatch-Reliability (561.2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561.4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Developmen Less: Cost of Providing Ancillary Services Accounts 561.0-5	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b sum	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
55	Less: Account 565	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
Net Revenue Requirement	
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

ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount				
Network Upgrade Balance					
		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		
Tra	ansmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	0
	Amortization of limited term electric plant (404	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Ge	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	0
	Amortization of limited term electric plant (404	(Note H)	336.10d	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Int	angible plant			
	Amortization of limited term electric plant (404	(Note H)	336.1d	0
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	0 Appendix A Input

### Less Regulatory Asset Amortizations Account 930.2

Appendix A	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount		
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 CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)					
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula					
4	May	Year 2	Post results of Step 3					
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)					
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)					
7	April	Year 3	Reconciliation - actual data					
8	April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)					

Worksheet Step Month 1 April

#### TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S - Rev Reg based on Year 1 data Mus Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on 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										CWIP
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIF							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)											
Jan											
Feb											
Mar											
Apr											
May											
Jun											
Jul											
Aug											
Sep			-	-			-		-	-	
Oct							-		-	-	
Nov		-					-		-	-	
Dec							-			-	
Total											

	Plant In Service		I	1	CWIP	1	
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
ighting	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			-		1 .		
2			-				
1							

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action 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) S -	
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 nun Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data  S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

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

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

\$ - Schedule 1 Reconciliation

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

Line 1	New Plant Carryin	g Charge		
2	Fixed Charge Rat	te (FCR) if not Contribut	tions in Aid of Construction (CIAC)	
		Formula Line		
3	А	157	Net Plant Carrying Charge without Depreciation	0.0000%
4	В	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.

 $\begin{array}{c} 15\\ 16\\ 17\\ 18\\ 20\\ 21\\ 22\\ 23\\ 24\\ 25\\ 26\\ 27\\ 28\\ 30\\ 31\\ 32\\ 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 49\\ 50\\ 51\\ 25\\ 3\\ 54\\ 55\\ 56\\ \end{array}$ 

e added to accommodate more projects			
(Energy Gateway only)	(Energy Gateway Segment B-H)	(Energy Gateway Segment B-H)	
	58.00	58.00	
Yes or No) No	No	No	
0	0	0	
0.0000%	0.0000%	0.0000%	0.0000%
0.0000%	0.0000%	0.0000%	0.0000%
			-
-			-
	(Energy Gateway only) Yes or No) 0 0.0000%	(Energy Gateway only)         (Energy Gateway Segment B-H)           Yes or No)         No           0         No           0         0           0.0000%         0.0000%           0.0000%         0.0000%	Yes or No) No 0 N

		13 Month Net Plant			13 Month Net Plant			13 Month Net Plant			13 Month Net Plant						Transmission Incentive Credit
	Invest Yr	or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive										
W 0 % ROE	2010	-	-	-					-	-	-			s -	-	s -	· · · · · · · · · · · · · · · · · · ·
W Increased ROE	2010	-				-	-	-			-			s -	s -	•	s -
W 0 % ROE	2011	-				-	-	-			-		-	s -	-	s -	-
W Increased ROE	2011	-	-				-				-		-	s -	s -	•	s -
W 0 % ROE	2012	-	-				-				-		-	s -		s -	
W Increased ROE	2012	-			-		-	-			-			s -	s -	•	s -
W 0 % ROE	2013	-			-		-	-			-			s -		s -	
W Increased ROE	2013	-												s -	s -		s -
W 0 % ROE	2014	-			-		-	-			-			s -		s -	
W Increased ROE	2014	-		-	-	-	-	-	-	-	-		-	s -	s -		s -
W 0 % ROE	2015	-			-			-						s -		s -	
W Increased ROE	2015	-		-	-		-		-	-	-			s -	s -		s -
W 0 % ROE	2016	-			-		-	-						s -		\$-	
W Increased ROE	2016	-		-	-		-	-	-	-	-			s -	s -		\$ -
W 0 % ROE	2017	-			-		-	-						s -		\$-	
W Increased ROE	2017	-	-		-			-				-		s -	s -		s -
W 0 % ROE	2018	-			-		-	-	-		-			s -		s -	
W Increased ROE	2018	-		-		-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	s -		\$-	
W Increased ROE	2019	-	-	-		-	-	-	-	-	-			\$-	ş -		\$ -
W 0% ROE	2020	-			-		-	-			-			s -		\$ -	
W Increased ROE	2020	-			-		-	-			-			s -	s -		s -
W 0 % ROE	2021	-		-	-	-	-	-	-	-	-		-	s -		\$ -	
W Increased ROE	2021	-		-	-	-	-	-	-	-	-		-	\$ -	s -		\$-
W 0 % ROE	2022	-		-	-	-	-	-	-	-	-		-	\$ -	-	\$ -	
W Increased ROE	2022	-	-		-		-	-			-	-		s -	\$ -		\$ -
W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	s -	-	s -	-
W Increased ROE W 0 % ROE	2023	-			-	-	-	-	-		-		-	s -	s -		s -
W Increased ROE	2024 2024	-				-	-	-	-				-	s -		\$ -	
W 0 % ROE	2024	-				-	-	-	-					s -	s -		ə -
W Increased ROE	2025	-			-	-	-	-	-				-	s -	s -	ş -	e .
W 0 % ROE	2025					-							-	s -	<b>.</b>	¢ .	¥ -
W Increased ROE	2026													s .	s .	¥ -	s .
W 0 % ROE	2027	-				-	-	-			-		-	s -	÷	s -	÷
W Increased ROE	2027	-				-	-	-			-		-	s -	s -	•	s -
W 0 % ROE	2028	-		-	-		-		-	-	-			s -	-	s -	-
W Increased ROE	2028	-												s -	s -		s -
W 0 % ROE	2029			-	-		-	-	-	-	-			s -		s -	
W Increased ROE	2029	-	-	-	-		-	-	-	-	-	-	-	s -	s -		s -
					-			-			-	-				s -	
					-			-			-				s -		s -

#### PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

	F	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	350.2       Land Rights         352       Structures and Improvements         353       Station Equipment         354       Towers and Fixtures         356       Poles and Fixtures         356       Overhead Conductors and Devices         357       Underground Conductors and Devices         359       Roads & Trails         Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21 22	389.2       Land Rights         390       Structures and Improvements         391       Office Furniture and Equipment - Furniture         391.2       Office Furniture and Equipment - Personal Computers         391.3       Office Furniture and Equipment - Equipment         393       Store Equipment         394       Tools, Shop and Garage Equipment         395       Laboratory Equipment         397       Communication Equipment         397.2       Communication Equipment         398       Miscellaneous Equipment         398       Unclassified General		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	302 Franchises and Consents 303 Miscellaneous Intangible Plant 390.1 Leasehold Improvements - Gen															5.00% 4.82% 3.96%

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 1 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.

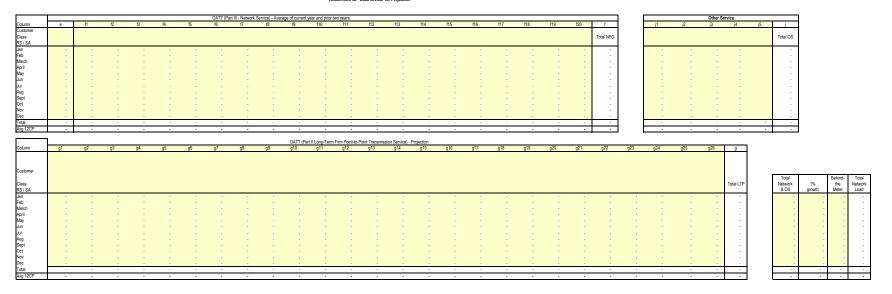
12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this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

#### PacifiCorp Attachment 9a - Load Divisor for Projection



Divisor

Network + OS + LTP

	PacifiCorp	
Attachment 9a	1 - Load (Cu	urrent Year)
	YYYY	

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

					Other S	ervice		
Column	-	1	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			-	-	-	-	-	-

Attachme	PacifiCont 9a2 - Loa	<b>orp</b> <b>d</b> (One Year Prior)
	YYY	

											OAT	Г (Part III - Net	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class RS / SA	Day	Time																				Total NFC
Jan			-	-	-	-					1.1				-	-				-	-	-
Feb					-		-	-		-			-	-			-		-			-
March					-		-	-		-				-	-		-					-
April					-		-	-		-	-	-	-	-		-	-	1.1				-
May					-		-	-		-			-	-	-		-					-
Jun					-		-	-		-			-	-			-		-			-
Jul					-		-	-		-				-	-		-					-
Aug Sept					-		-	-		-			-	-			-		-			-
					-		-	-		-				-	-		-					-
Oct					-	-		-												-	-	-
Nov				-	-	-	-	-	-	-	-	-	-	-	-		-	1.1		-		-
Dec				-	-		-						-	-			-	1.1				-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

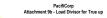
					Other S	ervice		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan			-			-		
Feb			-			-		-
March			-			-		-
April			-			-		-
May			-			-		-
Jun			-			-		-
Jul			-			-		-
Aug			-			-		-
Sept			-			-		-
Oct			-		-	-		-
Nov			-		-	-		-
Dec			-	1.1		-		-
Total			-	-	-	-		

	PacifiCorp								
Attac	hment 9a3	- Load (Two Years Prior)							
	YYY								

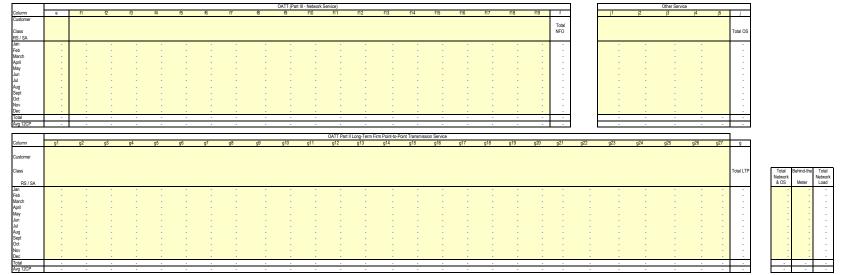
Attac	hment 9a3:	- Load	(Two	Years	Prior
	VVV				

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

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



YYYY





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

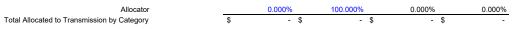
## Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	0		

### PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
							-			
	-									
	-									
	-								-	
	-						-		-	
							-			
		Total Prepayments		\$-	\$-	\$-	\$-	\$-	\$-	\$



-

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

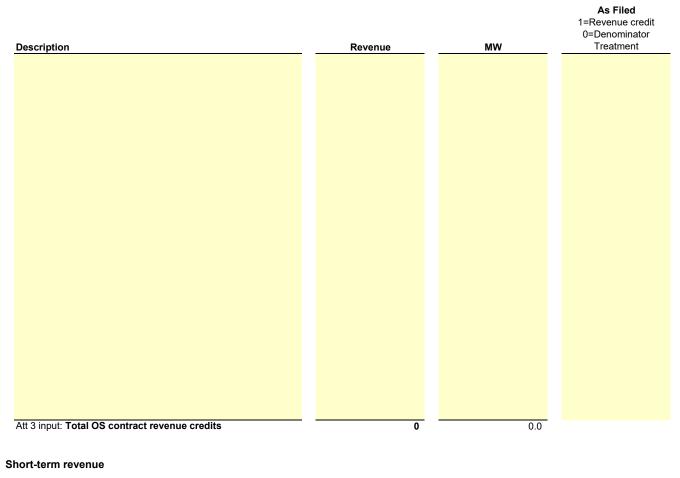
	Prior year	Current year
Attackment Figure Total Transmission		
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

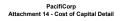
## PacifiCorp Attachment 13 - Revenue Credit Detail

## **Revenue Credit Detail**

## Other Service (OS) contracts



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



					(month end)						Current Yea	r (month end)					
	1	Appendix A input			, ,												
	Operation	value (result of operation															
	to apply to monthly																
Appendix A	input columns at	to left on monthly															
Line	right	data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, In 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, In 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average		Unamortized Discount (226)	Form 1, pg 112, In 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, In 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, in 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, In 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, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum		Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, In 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, In 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, In 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, In 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, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average		Preferred Stock Issued (204)	Form 1, pg 112, In 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)PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average		Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average		Other Paid-In Capital (207-208)PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average		Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, In 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, In 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, In 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, In 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, In 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

## PacifiCorp Attachment 16 - Unfunded Reserves

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

. ,			Accrued Liability:	Charged to:	Prior year	Current Year		_		By Catego	ory		
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
Totals	<u></u>				0.0	0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators	100.000%	0.000%	0.000%	0.000%	
								Total (\$ millions)	0.000	0.000	0.000	0.000	0.000
								Appendix A input				[	-

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

FERC Acct Description Expense

Attachment 5 input: Total PBOP

Notes:

0

haded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
locators			
Wages & Salary Allocation Factor			
1 Transmission Wages Expense		354.21b	0
		0011210	, i i i i i i i i i i i i i i i i i i i
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 Wages & Salary Allocator		(Line 1 / Line 4)	0.0000%
Plant Allocation Factors			
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 Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14 Net Plant Allocator		(Line 13 / Line 10)	0.0000%
lant Calculations			
Plant In Service			
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 Total Transmission Plant	()	(Line 15 + Line 16)	0
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 Land Held for Future Use	(Notes B & L)	Attachment 5	0
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	
26	Accumulated General Depreciation	(Note N) (Note N)	Attachment 5	
27 28	Accumulated Amortization Accumulated General and Intangible Depreciation	(Note N)	(Line 8) (Line 26 + 27)	
20 29	Wage & Salary Allocator		(Line 5)	0.000
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	0.000
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	
djust	ments To Rate Base			
,	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	
	Excess or Deficient ADIT Balance		Attachment 1B	
			· ················	
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	
~~	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		
39	Materials and Supplies Undistributed Stores Expense	(Note N)	Attachment 5	
40	Wage & Salary Allocator	(Note N)	(Line 5)	0.00
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0.000
42	Construction Materials & Supplies	(Note N)	Attachment 5	
43	Wage & Salary Allocator		(Line 5)	0.000
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	
45 46	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	
	Cash Working Capital		· /	
47	Operation & Maintenance Expense		(Line 75)	
48	1/8th Rule	(Note S)	Zero	0
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	
	Rate Base		(Line 32 + Line 51)	

Shadeo	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
)perat	ions & Maintenance Expense			
	Transmission O&M			
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	Transmission O&M		(Lines 53 - 55)	0
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1	(Note D)	320.191b	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	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
	Directly Assigned A&G			
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	Subtotal - Accounts 928 and 930.1 - Transmission Related		(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	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	0
Deprec	iation & Amortization Expense			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
				Ū
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	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0
00				

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Return \	Capitalization Calculations			
L	_ong-Term Debt			
86	Account 221 Bonds		Attachment 14	(
87	Less Account 222 Reacquired Bonds		Attachment 14	(
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	(
89	Account 224 Other Long-term Debt		Attachment 14	(
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	(
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	(
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	(
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	(
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	(
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	(
	Long Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	(
98	Less Hedging Expense	(Note R)	Attachment 14	(
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	(
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	(
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	(
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	(
103	Total Long Term Debt Cost		Sum Lines 97 through 102	(
	Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued		Attachment 14	(
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	(
106	Account 207 Premium on Preferred Stock		Attachment 14	(
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	(
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	(
109 110	Less Account 214 Capital Stock Expense (preferred) Total Preferred Stock		Attachment 14 Sum Lines 104 through 109	(
111	Preferred Dividend		Attachment 14 (Enter positive)	
	Preferred Dividend		Attachment 14 (Enter positive)	,
<b>ر</b> 112	Common Stock		Attachmont 14	(
112	Proprietary Capital		Attachment 14	(
	Less: Total Preferred Stock		(Line 110)	
114 115	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	(
115	Less: Account 219 Total Common Stock		Attachment 14 Sum Lines 112 through 115	(

Shadeo	I 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%
		Long Term Debt Cost =			
		Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
		Preferred Stock cost =			
		Preferred Dividends /			
121	Preferred Cost	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
Compo	site 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 deductibl		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
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLT	D/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	on Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	0
	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Reven	ue Requirement			
	Summary			
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
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)	0
140	Inclusion Ratio			0.00%
			(Line 148 / Line 146)	
150 151	Gross Revenue Requirement Adjusted Gross Revenue Requirement		(Line 145) (Line 149 * Line 150)	0
101			(Line 149 Line 150)	U
152	Revenue Credits Revenue Credits		Attachment 3	0
				-
153	Net Revenue Requirement		(Line 151 - Line 152)	0
	Net Plant Carrying Charge			
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%
157 158	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76) / Line 155 (Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000% 0.0000%
150	Net Frant Carrying Charge without Depreciation, Neturn, nor moome rakes		(Line 134 - Line 70 - Line 127 - Line 130) / Line 133	0.0000 /8
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160) (Line 17 - Line 25 + Line 24)	0
162 163	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 / Line 162) (Line 161 - Line 76) / Line 162	0.0000%
165	Net Revenue Requirement		(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	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	0
	Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
171	Rate (\$/MW-year)	· · · ·	(Line 169 / 170)	0
				0

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

A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

B Includes Transmission portion only.

C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.

G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

H No change in ROE will be made absent a filing at FERC. PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its

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	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
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
	Schedule 1 - Rate Calculations		
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

Line	Description	Reference	Amount
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

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

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

Instructions for Account 190:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

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	В	C Gas, Prod,	D	E	F	G
	Total	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

3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F

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

### PacifiCorp

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

### Schedule ADIT-282

A	В	C Gas, Prod,	D	E	F	G
	Total	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

Α	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding Subtotal - p277						
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

ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F

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

formula, 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

				as, Prod., Dist.,	Transmission			
Line	Description	Reference	eference Total Company of		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 an	d 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

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

2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

### PacifiCorp

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

Schedule ADIT-281

A	в	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Rounding						
Subtotal - p275	0	0	0	0	0	
Rounding Subtotal - p275 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:

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

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

### PacifiCorp

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

### Schedule ADIT-282

Α	в	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	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

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

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

### PacifiCorp

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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ccount 283						
Rounding						
ubtotal - p277	0	0	0	0	0	
ess FASB 109 Above if not separately removed						
ess FASB 106 Above if not separately removed						
Fotal	0	0	0	0	0	

### Instructions for Account 283:

ADIT items related only to Non-Electric Operations (e.g., Gas, Water,

2. ADIT items related only to Transmission are directly assigned to Column C

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

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

Summa	ary Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA		
Total		
Total		U Appendix A Line 125h
	Appendix A, Line 33B	Appendix A, Line 135b

PacifiCorp Attachment 1B - Summary Table: (Excess) / Deficient ADIT

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

TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Account and Protected/Non	-Protected Classifi	ication				
	Accumulated	Deferred Income Tax A	sset / (Liability)	(Excess) / Defin	red Income Tax	
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4.569.194.881)	(2.933.443.547)	(1.635.751.334)	(1.316.688.743)	(319.062.591)
Gross-Up				(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1.745.960.874)	(423.084.653)

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C
Other	(1,226,864,514)	(965,021,838)	(261,842,676)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)

A The nel liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1. B Protected Excess Deferred income Tax is being amortized using the Reverse South Ceorgia Method over the remaining regulatory life of the assets. Non-Protected Excess Deferred income Tax is being amortized varia (ye-super priod.)

	TABLE 3: Annual Tracking of Excess) / Deficient Accumulated Deferred income Tax FERC Transmission Alcadates Excess Deferred income Tax Ferce Transmission Alcadates Excess Deferred income Tax														TABLE 4: INFORMATION ONLY						
					Allocable Excess Deter b) / Deficient ADIT (RSG				Non-Protected Pormula Kate inputs Unamortized						*Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC						
	Remaining	Transmission	Remaining		neral	Remaining	Intar	naible	Remaining	(Excess) / De		Annual	(Excess) / Dr			Account 182.3 or	254, and the ADIT is rea	corded in either FERO	C Account 190 or 283.		
	Regulatory	(344 474 995)	Regulatory		6.735)	Regulatory		5 176)	Regulatory	(57.219		Amortization	(Excess)/ Di	Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT	
# Year	Life	Amort, End, Balance	Life	Amort.	End, Balance	Life	Amort.	End, Balance	Life			ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**	
1. 12/31/2018	46.0	(7,488,587) (336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738)	133,307,006	
2. 12/31/2019	46.0	(7,488,587) (329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275	
3. 12/31/2020	46.0	(7,488,587) (322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139)	119,631,546	
4. 12/31/2021	53.2	(6,475,094) (315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964	
5. 12/31/2022	53.2	(6,475,094) (309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383	
6. 12/31/2023	53.2	(6,475,094) (302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802	
7. 12/31/2024	53.2	(6.475.094) (296.108.858) (6.475.094) (289.633.764)	18.5	(313.337) (313.337)	(3.449.662) (3.136.325)	18.5	(75.415)	(830.275) (754,860)		0		(6.863.846) (6.863.846)	(300.388.795) (293.524.949)	(303.820.718) (296.956.872)	24.5866%	32.6024%	(300.388.795)	(97.933.957) (95.696.178)	(398.322.752) (389,221,127)	97.934.022 95,696,242	
8. <u>12/31/2025</u> 9. 12/31/2026	53.2	(6,475,094) (283,158,670)	18.5 18.5	(313,337)	(2.822.988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(293,524,949) (286,661,103)	(290,093,026)	24.5866% 24.5866%	32.6024% 32.6024%	(293,524,949) (286,661,103)	(95,696,178) (93,458,399)	(389,221,127)	93,458,461	
10. 12/31/2026	53.2	(6,475,094) (283,158,670) (6,475,094) (276,683,576)	18.5	(313,337)	(2,622,968)	18.5	(75,415)	(604.030)		0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(93,458,399) (91,220,621)	(371.017.878)	93,458,461	
11. 12/31/2028	53.2 53.2	(6,475,094) (270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)		0	0	(6.863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)	(88.962.842)	(361,916,253)	88.982.901	
12. 12/31/2029	53.2	(6.475.094) (263.733.388)	18.5	(313,337)	(1.882.977)	18.5	(75,415)	(453.200)		0	0	(6 863 846)	(266.069.565)	(269,501,488)	24.5866%	32.6024%	(266.069.565)	(86,745,064)	(352.814.629)	86,745,122	
13. 12/31/2030	53.2	(6,475,094) (257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6.863.846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)	(84,507,285)	(343,713,004)	84.507.341	
14. 12/31/2031	53.2	(6,475,094) (250,783,200)	18.5	(313.337)	(1.256.303)	18.5	(75,415)	(302,370)		0	0	(6 863 846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334.611.380)	82,269,562	
15. 12/31/2032	53.2	(6.475.094) (244.308.106)	18.5	(313.337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6.863.846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)	(80.031.728)	(325,509,755)	80.031.781	
16. 12/31/2033	53.2	(6.475.094) (237.833.012)	18.5	(313.337)	(629.629)	18.5	(75,415)	(151,540)		0	0	(6.863.846)	(238.614.181)	(242.046.104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002	
17. 12/31/2034	53.2	(6,475,094) (231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221	
18. 12/31/2035	53.2	(6,475,094) (224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442	
19. 12/31/2036	53.2	(6.475.094) (218.407.730)	18.5	(2.955)	0	18.5	(710)	0		0	0	(6.478.759)	(218.407.730)	(221.647.110)	24.5866%	32.6024%	(218.407.730)	(71.206.162)	(289.613.892)	71.206.209	
20. 12/31/2037	53.2	(6,475,094) (211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095,172	
21. 12/31/2038	53.2	(6,475,094) (205,457,542)		0	0		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984,134	
22. 12/31/2039	53.2	(6,475,094) (198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)	(64,873,054)	(263,855,502)	64,873,097	
23. 12/31/2040	53.2	(6,475,094) (192,507,354)		0	0		0	0		0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62,762,059	
24. 12/31/2041	53.2	(6,475,094) (186,032,260)		0	0		0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022	
25. 12/31/2042	53.2	(6,475,094) (179,557,166) (6,475,094) (173,082,072)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(179,557,166) (173,082,072)	(182,794,713) (176,319,619)	24.5866%	32.6024%	(179,557,166) (173,082,072)	(58,539,945) (56,428,909)	(238,097,111)	58,539,984 56,428,947	
26. 12/31/2043	53.2	(6,475,094) (173,082,072) (6,475,094) (166,606,978)		0			0	0		0	0	(6,475,094)	(173,082,072) (166,606,978)	(169.844.525)	24.5866% 24.5866%	32.6024%	(166.606.978)	(56,428,909) (54,317,873)	(229,510,981) (220,924,851)	54.317.909	
27. <u>12/31/2044</u> 28. 12/31/2045	53.2 53.2	(6,475,094) (160,101,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,000,978)	(54,317,873) (52,206,837)	(212.338.721)	52.206.872	
29. 12/31/2045	53.2	(6,475,094) (153,656,790)		0			0	0		0	0	(6.475.094)	(153.656.790)	(156.894.337)	24.5866%	32.6024%	(153.656.790)	(50.095.801)	(203.752.591)	50 095 835	
30. 12/31/2040	53.2	(6,475,094) (147,181,696)		0	0		0	0		0	0	(6.475.094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	47.984.797	
31. 12/31/2048	53.2	(6,475,094) (140,706,602)		0	0		0	0		0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186,580,331)	45,873,760	
32. 12/31/2049	53.2	(6.475.094) (134.231.508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177.994.201)	43,762,722	
33. 12/31/2050	53.2	(6.475.094) (127.756.414)		0	0		0	0		0	0	(6.475.094)	(127,756,414)	(130.993.961)	24.5866%	32.6024%	(127,756,414)	(41.651.657)	(169,408,071)	41.651.685	
34. 12/31/2051	53.2	(6,475,094) (121,281,320)		0	0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647	
35. 12/31/2052	53.2	(6,475,094) (114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610	
36. 12/31/2053	53.2	(6,475,094) (108,331,132)		0	0		0	0		0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	35,318,572	
37. 12/31/2054	53.2	(6,475,094) (101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535	
38. 12/31/2055	53.2	(6,475,094) (95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498	
39. 12/31/2056	53.2	(6,475,094) (88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460	
40. 12/31/2057	53.2	(6,475,094) (82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874,423	
41. 12/31/2058	53.2	(6,475,094) (75,955,662)		0	0		0	0		0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)	(24,763,369)	(100,719,031)	24,763,385	
42. 12/31/2059	53.2	(6,475,094) (69,480,568)		0	0		0	0		0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22,652,348	
43. 12/31/2060	53.2	(6,475,094) (63,005,474)		0	0		0	0		0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541,310	
44. 12/31/2061	53.2	(6.475.094) (56.530.380)		0	0		0	0		0	0	(6.475.094)	(56.530.380)	(59.767.927)	24.5866%	32.6024%	(56.530.380)	(18.430.261)	(74.960.641)	18.430.273 16.319.236	
45. <u>12/31/2062</u> 46. <u>12/31/2063</u>	53.2	(6,475,094) (50,055,286) (6,475,094) (43,580,192)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(50,055,286) (43,580,192)	(53,292,833) (46,817,739)	24.5866% 24.5866%	32.6024%	(50,055,286) (43,580,192)	(16,319,225) (14,208,189)	(66,374,511) (57,788,381)	14,208,198	
40. 12/31/2063 47. 12/31/2064	53.2 53.2	(6,475,094) (43,580,192) (6,475,094) (37,105,098)		0	0		0	0		0	0	(6,475,094)	(43,580,192) (37,105,098)	(40,817,739) (40,342,645)	24.5866%	32.6024%	(43,580,192)	(14,208,189) (12,097,152)	(49,202,250)	12.097.160	
48. 12/31/2065	53.2	(6,475,094) (37,105,096) (6,475,094) (30,630,004)		0	0		0	0		0	0	(6,475,094)	(37,105,098) (30,630,004)	(33.867.551)	24.5866%	32.6024%	(30,630,004)	(9.986.116)	(49,202,250)	9.986.123	
49. 12/31/2005	53.2	(6,475,094) (24,154,910)		0	0		0	0		0	0	(6.475.094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32.029.990)	7.875.086	
50. 12/31/2007	53.2	(6,475,094) (17,679,816)		0	0		0	0		0	0	(6.475.094)	(17.679.816)	(20.917.363)	24.5866%	32.6024%	(17.679.816)	(5.764.044)	(23,443,860)	5.764.048	
51. 12/31/2068	53.2	(6,475,094) (11,204,722)		0	0		0	0		0	0	(6.475.094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3.653.008)	(14.857.730)	3.653.011	
		(11,204,122)										(2,470,004)			2			(2,000,000)		2,300,011	

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

PacifiCorp
Attachment 1B - [INSERT NAME]
NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

	Accumulated	I Deferred Income Ta	x Asset / (Liability)	(Excess) / Deficient Accumulated Deferred Income Tax		
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protecte
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total (Excess) / Deficient Accumulated Deferred Income Tax						
Gross-Up						
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					

TABLE 2: Summarv of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	,	A 1	в С
Other			
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]
 B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT
 C [Statement of the amortization period for non-ordected (excess) / deficient ADIT

						TABLE 3: Annual Tra	TABLE 3: Annual Tracking of (Excess) / Deficient Accumulated Deferred Income Tax												NFORMATION ONL'		
					FERC Transmission	Allocable Excess Defe	rred Income Tax							Formula Rate Inputs				TABLE 4: I	NFORMATION ONL	¥	
					Protected (Excess	a) / Deficient ADIT (RSG	M)				Non-Pr	otected	-	Unam	ortized	"Gross-up	p and ADIT are n	ot included in rate base. 182.3 or 254, and the AD	For accounting pur	poses, the gross-up is	recorded in either
	Remaini	a Tr	ansmission	Remaining		neral	Remaining	Int	angible	Remaining	(Excess) / De	eficient ADIT	Annual	(Excess) / D	eficient ADIT		FERG Account	182.3 or 254, and the AD	IT is recorded in eith	ner FERC Account 190	
	Regulato	v lin	itial Balancel	Regulatory	Initial	Balance1	Regulatory	Initia	I Balance]	Regulatory	[Initial E	Salance1	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life	Amort.	End, Balance	Life	Amort.	End, Balance	Life	Amort.	End, Balance	Life	Amort.	End, Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1																					
2																					
3.																					
#         Year           1.																					
5.																					
6.																					
<u>6.</u> <u>7.</u> 8.																					
8.																					
9.																					
10.																					
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33.			_					_													
19.	_	_	_					-									_				_
35.		_																			
36.		_	_					-		_											_
31.		_																			
38.		_	_					-		_											_
39.		_	_																		
40.		_	_																		
41.		_		_						_											_
42.           43.           44.           45.           46.           47.           48.           49.           50.           51.		_	_																		
43.		_	_																		
44.		_	_					-									_				-
40.		_	_																		
40.		_	_																		
41.	_	_	_					-		_						_					_
40		_	_					-									_				-
40.		-						-													
E1	_	_	_					-		_						_					_
U1		_	_	_				_													-

## Attachment 2 - Taxes Other Than Income Worksheet

Othe	r Taxes	Page 263, Col (i)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
1	Total Plant Related	0	0.0000%	0
	Labor Related		Wages & Salary Allocator	
2	Total Labor Related	0	0.0000%	0
	Other Included		Net Plant Allocator	
3	Total Other Included	0	0.0000%	0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	=	0
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	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

Account 454 - Rent from Electric Property       Image: Second Second Second Revenues       Image: Second Second Revenues         1       Rent from Electric Property - Transmission Related       Image: Second Second Revenues       Image: Second Second Revenues         2       Distribution Underbuild       Image: Second Revenues       Image: Second Revenues       Image: Second Revenues         3       Account 454 - Second Revenues       Image: Second Revenues       Image: Second Revenues       Image: Second Revenues         4       Various Rents - Transmission Related       Image: Second Revenues       Image: Second Revenue       Image:	Line	Description	Notes	Reference	Value
1       Rent from Electric Property - Transmission Related         2       Pole Attachments - Transmission Related         3       Distribution Underbuild - Transmission Related         4       Various Rents - Transmission Related         6       Account 454 subtotal         7       Transmission for Others         8       Note 3         9       Short-Verues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor         9       Short-Verues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor         9       Short-Verues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor         9       Short-Verues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor         9       Short-Verues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor         9       Short-Verues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor         9       Short-Verues Save Scalated       Account 456 2         10       Facilities Charges including Interconnection Agreements       Note 2         11       Account 456 subtotal       (Sum Lines 6 & 12)       0         12					
2       Pole Attachments - Transmission Related       detail below         3       Distribution Underbuild - Transmission Related       detail below         4       Various Rents - Transmission Related       detail below         5       Miscellaneous General Revenues       detail below         6       Account 456 - Other Electric Revenues (Note 1)       ransmission for Others       Note 3         7       Transmission Orofhers       Note 3       Attachment 13         8       Net revenues associated with Network Integration Transmission Service (NITS) for which the Note 3       Attachment 13         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       Account 456 ±0 total       (Sum Lines 7.11)       0         12       Account 456 ubtotal       (Sum Lines 6 & 8.12)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 8.12)       0         14       Account 456 ubtotal       (Sum Lines 6 & 8.12)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 8.12)       0         14       Account 456 ubtotal       (Sum Lines 6 & 8.12)					
3       Distribution Underbuild - Transmission Related       detail below         4       Various Rents - Transmission Related       detail below         6       Miscellaneous General Revenues       detail below         6       Account 456 - Other Electric Revenues (Note 1)       Note 3       Attachment 13         7       Transmission for Others       Note 3       Attachment 13         8       Net revenues associated with Network Integration Transmission Service (NITS) for which the bad is not included in the divisor received by Transmission Owner       Attachment 13         9       Short-term firm and non-firm service revenues for which the bad is not included in the divisor received by Transmission Owner       Attachment 13         10       Facilities Charges including Interconnection Agreements       Note 2         11       Transmission maintenace revenue       Account 456 2         12       Account 456 subtotai       (Sum Lines 6 & 12)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         13       Appendix A input: Gross Revenue       G       0         14       One Utah Center and Noth Temple office subleases       0       0         15       Note S Sabary Allocator       0       0       0         16       Total Miscellaneous General Revenue </td <td></td> <td></td> <td></td> <td></td> <td></td>					
4       Various Rents - Transmission Related       detail below         5       Miscellaneous General Revenues       detail below         6       Account 456 - Other Electric Revenues (Note 1)       (Sum Lines 1-5)       0         7       Transmission for Others       Note 3       Attachment 13         8       Net revenues associated with Network Integration Transmission Service (NITS) for which the Note 3       Attachment 13         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 ±         12       Account 456 subtotal       (Sum Lines 7.11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 812)       0         Detail for selected items above         Miscellaneous General Revenues       0       0         Rents - General       Ovenue       0       0         One Unb Center and North Temple office subleases       0       0       0         Parking Rent: Lloyd Center, Portland, Oregon       0       0       0       0         Rents - Ownoroh       Total Miscellaneous General					
Miscellaneous General Revenues       detail below         6       Account 456 - Other Electric Revenues (Note 1)       (Sum Lines 1-5)       0         7       Transmission for Others       Note 3       Attachment 13         8       Net revenues associated with Network Integration Transmission Service (NITS) for which the hoad is not included in the divisor       Note 3       Attachment 13         9       Short-Herm firm and non-firm service revenues for which the load is not included in the divisor       Attachment 13       Participa (Sum Charles Charges including Interconnection Agreements       Note 2         10       Facilities Charges including Interconnection Agreements       Note 2       0         11       Transmission maintenance revenue       Account 456 & 2000       0         12       Account 456 subtotal       (Sum Lines 7.11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         Detail for selected items above         Miscellaneous General Revenues       0       0         Rents - Common Affinise - Kern River       0       0         Total Miscellaneous General Revenue       0       0         Obstribution Underbuild       Thrid party attachments       0         Common piel klocation       0       0         Ob				detail below	
6       Account 456 subtotal       (Sum Lines 1-5)       0         Account 456 - Other Electric Revenues (Note 1)       Note 3       Attachment 13         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 received by Transmission Owner       Attachment 13         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       Account 456 subtotal       (Sum Lines 7-11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 812)       0         Detail for selected items above         Miscellaneous General Revenues       Rents - General       0         One Utah Center and North Temple office subleases       0       0       0         Parking Rent: Lloyd Center, Portland, Oregon       0       0       0       0         Rents - Son-Common       Total Miscellaneous General Revenue       0       0       0       0       0         Wages & Salary Alloc	-				
count 456 - Other Electric Revenues (Note 1)       Note 3       Attachment 13         Remainsion for Others       Note 3       Attachment 13         Note and non-firm service revenues for which the load is not included in the divisor received by Transmission Count 456.2       Attachment 13         Transmission maintenance revenue       Account 456.2       Attachment 13         Transmission maintenance revenue       Account 456.2       0         Account 456 subtotal       (Sum Lines 7-11)       0         Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         Detail for selected items above       Miscellaneous General Revenues       0         Note 3       Short-terr Ring and nothing terreture       0         One Utah Center and North Temple office subleases       0       0         Parking Rent: Loyd Center, Portland, Oregon       0       0         Rents - Kon-Common       0       0       0         Total Miscellaneous General Revenue       0       0       0         Wages & Salary Allocator       0       0       0         Distribution Underbuild       Thid party attachments       0       0       0         Distribution Underbuild       Thid party attachments       0       0       0					
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 received by Transmission Owner       Attachment 13         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       Account 456 subtotal       (Sum Lines 7-11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         Detail for selected items above         Miscellaneous General Revenues         Rents - General       One Utah Center and North Temple office subleases       0         One Utah Center and North Temple office subleases       0       0         Rents - Non-Common       Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0       0.00%       0         Total Allocated Miscellaneous General Revenue       0       0         Distribution Underbuild       Third party attachments       0       0	6	Account 454 subtotal		(Sum Lines 1-5)	U
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       Account 456 subtotal       (Sum Lines 7-11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 812)       0         Detail for selected items above         Miscellaneous General Revenues       Rents - General       0         One Utah Center Portund, Oregon       Rents - General Revenue       0         One Utah Center Revenue       0       0.00%         Wages & Salary Allocator       0       0.00%         Total Allocated Miscellaneous General Revenue       0       0.00%         Distribution Underbuild       Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0		Account 456 - Other Electric Revenues (Note 1)			
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       Account 456 subtotal       (Sum Lines 7-11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         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 - Kem River         Rents - Non-Common       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0         Vages & Salary Allocator       0         Distribution Underbuild       Third party attachments         Common pole location fixed annual revenue credit       fixed       0	7	Transmission for Others	Note 3	Attachment 13	
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       Account 456 subtotal       (Sum Lines 7.11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         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       0       0         Wages & Salary Allocator       0       0.00%         Total Allocated Miscellaneous General Revenue       0       0.00%         Distribution Underbuild       Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0	8		Note 3		
Interpreterved by Transmission Owner       Note 2         10       Facilities Charge including Interconnection Agreements       Note 2         11       Transmission maintenance revenue       Account 456.2         12       Account 456 subtotal       (Sum Lines 7.11)       0         13       Appendix A Input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         Detail for selected items above         Miscellaneous General Revenues       Kents - General       One Utah Center and North Temple office subleases         Parking Rent: Lloyd Center, Portland, Oregon       Rents - Common Affiliate - Kern River       0         Rents - Common       Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0       0.00%         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       0         Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0	9			Atta - 1 + 40	
11       Transmission maintenance revenue       Account 456.2         12       Account 456 subtotal       (Sum Lines 7-11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         Detail for selected items above         Miscellaneous General Revenues         Rents - General       One Utah Center and North Temple office subleases       Parking Rent: Loyd Center, Portland, Oregon         Rents - Common Affiliate - Kern River       0       0         Wages & Salary Allocator       0       0.00%         Total Miscellaneous General Revenue       0       0         Distribution Underbuild       0       0         Third party attachments       0       0         Common pole location fixed annual revenue credit       fixed       0		received by Transmission Owner		Attachment 13	
12       Account 456 subtotal       (Sum Lines 7-11)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         13       Detail for selected items above       (Sum Lines 6 & 12)       0         Miscellaneous General Revenues         Rents - General       One Utah Center, And North Temple office subleases       Parking Rent: Lloyd Center, Portland, Oregon         Rents - Common Affliate - Kem River       Rents - Common Affliate - Kem River       0         Total Miscellaneous General Revenue       0       0         Wages & Salary Allocator       0       0.00%         Distribution Underbuild       0       0         Third party attachments       0       0         Common pole location fixed annual revenue credit       fixed       0	10	Facilities Charges including Interconnection Agreements	Note 2		
13       Appendix A input: Gross Revenue Credits       (Sum Lines 6 & 12)       0         13       Detail for selected items above       Detail for selected items above         Miscellaneous General Revenues         Rents - General       O         One Utah Center and North Temple office subleases       O         Parking Rent: Lloyd Center, Portland, Oregon       Rents - Common Affiliate - Kern River         Rents - Common Miliate - Kern River       0         Wages & Salary Allocator       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       1         Third party attachments       0         Common pole location fixed annual revenue credit       fixed					
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         O         Distribution Underbuild         Third party attachments         Common pole location fixed annual revenue credit	12	Account 456 subtotal		(Sum Lines 7-11)	0
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         O         Distribution Underbuild         Third party attachments         Common pole location fixed annual revenue credit	12	Appendix A input: Gross Revenue Credits		(Sum Linos 6 812)	0
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				(04111 211100 0 4112)	
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					
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					
Rents - General       One Utah Center and North Temple office subleases         Parking Rent: Lloyd Center, Portland, Oregon       Rents - Common Affiliate - Kern River         Rents - Common Affiliate - Kern River       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0.00%         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       0         Common pole location fixed annual revenue credit       fixed       0		Detail for selected items above			
One Utah Center and North Temple office subleases          Parking Rent: Lloyd Center, Portland, Oregon          Rents - Common Affiliate - Kern River       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0.00%         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       0         Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0		Miscellaneous General Revenues			
Parking Rent: Lloyd Center, Portland, Oregon       Image: Common Affiliate - Kern River         Rents - Common Affiliate - Kern River       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0.00%         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       0         Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0		Rents - General			
Rents - Common Affiliate - Kern River       0         Rents - Non-Common       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0.00%         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       0         Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0		One Utah Center and North Temple office subleases			
Rents - Non-Common       0         Total Miscellaneous General Revenue       0         Wages & Salary Allocator       0.00%         Total Allocated Miscellaneous General Revenue       0         Distribution Underbuild       0         Third party attachments       0         Common pole location fixed annual revenue credit       fixed       0		Parking Rent: Lloyd Center, Portland, Oregon			
Total Miscellaneous General Revenue     0       Wages & Salary Allocator     0.00%       Total Allocated Miscellaneous General Revenue     0       Distribution Underbuild       Third party attachments       Common pole location fixed annual revenue credit     fixed     0		Rents - Common Affiliate - Kern River			
Wages & Salary Allocator     0.00%       Total Allocated Miscellaneous General Revenue     0       Distribution Underbuild     0       Third party attachments     0       Common pole location fixed annual revenue credit     fixed     0		Rents - Non-Common			
Total Allocated Miscellaneous General Revenue     0       Distribution Underbuild     Third party attachments       Common pole location fixed annual revenue credit     fixed     0		Total Miscellaneous General Revenue			0
Total Allocated Miscellaneous General Revenue     0       Distribution Underbuild     Third party attachments       Common pole location fixed annual revenue credit     fixed     0		Wages & Salary Allocator			0.00%
Third party attachments       fixed       0         Common pole location fixed annual revenue credit       fixed       0		Total Allocated Miscellaneous General Revenue			
Third party attachments       fixed       0         Common pole location fixed annual revenue credit       fixed       0					
Common pole location fixed annual revenue credit fixed 0		Distribution Underbuild			
Common pole location fixed annual revenue credit fixed 0		Third party attachments			
				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

# 100 Basis Point increase in ROE and Income Taxes 100 Basis Point increase in ROE

A B

Appendix A input: Line 127 + Line 137 from below

0 1.00%

Return Ca	alculation		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%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.00% 0.00%
120 121 122	Debt Cost Preferred Cost Common Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock	(Note H)	(Line 103 / Line 96) (Line 111 / Line 110) Fixed plus 100 basis points	0.00% 0.00% 1.00%
123 124 125 126	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long Term Debt (WCLTD) Preferred Stock Common Stock		(Line 117 * Line 120) (Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)	0.00% 0.00% 0.00% <b>0.00%</b>
127	Investment Return = Rate Base * Rate of Return	n		(Line 52 * Line 126)	0
Composit 128 129 130 131 132 133	te Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deductil T CIT = T / (1-T) 1 / (1-T)			Per state tax code	0.00% 0.00% 0.00% 0.00% 100.00%

134	ITC Adjustment Amortized Investment Tax Credit		Attachment 5	0
135	ITC Adjust. Allocated to Trans Grossed Up		(Line 134 * (1 / (1 - Line 131)	0
136 136b 137	Income Tax Component = Grossed up Excess or Deficient ADIT Amortization Total Income Taxes	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	0 0 0



Plant in Se	ervice Worksheet						
	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance		
1	December	204.58b					
2	January	Monthly Balances					
	February	Monthly Balances					
	March	Monthly Balances					
5	April	Monthly Balances					
6	May	Monthly Balances					
	June	Monthly Balances					
8	July	Monthly Balances					
	August	Monthly Balances					
	September	Monthly Balances					
11	October	Monthly Balances					
12	November	Monthly Balances					
	December	204.58g					
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input	
	Calculation of Distribution Plant In Service	Source		Year	Balance		
	December	204.75b					
	January	Monthly Balances					
	February	Monthly Balances					
	March	Monthly Balances					
	April	Monthly Balances					
	May	Monthly Balances					
	June	Monthly Balances					
	July	Monthly Balances					
	August	Monthly Balances					
	September	Monthly Balances					
	October	Monthly Balances					
	November	Monthly Balances					
	December	204.75g					
28	Distribution Plant In Service				0		
	Calculation of Intangible Plant In Service	Source		Year	Balance		
	December	204.5b					
30	December	204.5g	a				
19 31	Intangible Plant In Service		(Note N)		0	Appendix A input	
	Calculation of General Plant In Service	Source		Year	Balance		
22	December	204.99b		rear	Balance		
	December	204.99b					
18 34	General Plant In Service	204.99g	(Note N)		0	Appendix A input	
10 34			(14010-14)		U	- Abbound - A abbu	
	Calculation of Production Plant In Service	Source		Year	Balance		
35	December	204.46b		- Gui	Salarioo		
36	January	Monthly Balances					
	February	Monthly Balances					
	March	Monthly Balances					
	April	Monthly Balances					
	May	Monthly Balances					
	June	Monthly Balances					
	July	Monthly Balances					
	August	Monthly Balances					
	September	Monthly Balances					
	October	Monthly Balances					
	November	Monthly Balances					
47	December	204.46g					
	Production Plant In Service				0		
49	Electric Plant Sold	204.102g			0		
1							
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input	

### Accumulated Depreciation Worksheet

Accumulated Depreciation Worksheet				
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Notes
Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
51 December	Prior year 219.25c			
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 A	Appendix A input

1		Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
	65	December	Prior year 219.26c			
		January	Monthly Balances			
		February	Monthly Balances			
		March	Monthly Balances			
		April	Monthly Balances			
		May	Monthly Balances			
		June	Monthly Balances			
		July	Monthly Balances			
	73	August	Monthly Balances			
		September	Monthly Balances			
		October	Monthly Balances			
	76	November	Monthly Balances			
		December	219.26c			
	78	Distribution Accumulated Depreciation				0
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
		December	Prior year 200.21c			
		December	200.21c			
8	81	Accumulated Intangible Depreciation		(Note N)		0
		Calculation of General Accumulated Depreciation	Source		Year	Balance
		December	Prior year 219.28c			
		December	219.28c			
26	84	Accumulated General Depreciation		(Note N)		0
		Calculation of Production Accumulated Depreciation	Source		Year	Balance
		December	Prior year 219.20 through 219.24			
		January	Monthly Balances			
	87	February	Monthly Balances			
		March	Monthly Balances			
	89	April	Monthly Balances			
		May	Monthly Balances			
		June	Monthly Balances			
		July	Monthly Balances			
		August	Monthly Balances			
		September	Monthly Balances			
	94					
			Monthly Balances			
	95	October	Monthly Balances			
	95 96	October November	Monthly Balances			
	95 96 97	October November December				0
	95 96 97	October November	Monthly Balances			0
	95 96 97 98	October November December Production Accumulated Depreciation	Monthly Balances 219.20 through 219.24	(Note M)		-
	95 96 97 98	October November December	Monthly Balances	(Note M)		0 0
7	95 96 97 98 99	October November December Production Accumulated Depreciation	Monthly Balances 219.20 through 219.24	(Note M)		-

### Materials & Supplies

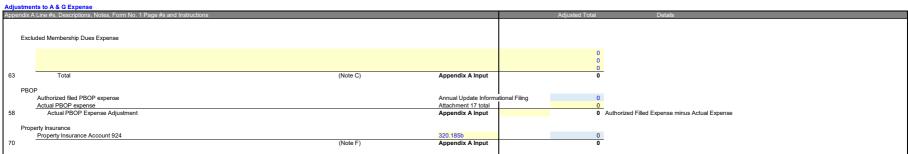
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount
Undistributed Stores Expense	Prior Year	227.16c	0
39 (No	ote N) Current Year Appendix A input	227.16c	0
Construction Materials & Supplies	Prior Year Current Year	227.5c 227.5c	0
42 (No	Appendix A input	227.00	0
Transmission Materials & Supplies	Prior Year Current Year	227.8c 227.8c	0
45 (No	Appendix A input		0

### ITC Adjustment

The Adjustment					
		Form No. 1	Transmission	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	related portion	input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
				-	
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	0	0.00%	0	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
Current	beg of year balance 266 footnotes	0			
	and of year balance 266 footnotes	0			
		0			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	0	0.00%	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	
Land Held for Future Use	Prior Year Current Year	214.47d 214.47d	0	0 0	0 0	Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input			0		



### Regulatory Expense Related to Transmission Cost Support

			Form No. 1		Non-transmission	
	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A input	Related	Details
Dire	ctly Assigned A&G					
Specific Tr	ansmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
67	Total	sum	0	0	0	-

### Safety Related Advertising Cost Support

			Safety Related			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Appendix A Input	Related	Details	
Directly Assigned A&G						
68 General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	0	0		0 Based on FERC 930.1 download	

Education and Out Reach Cost Support

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

### Multistate worksheet

multistate worksheet							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Details				
Income Tax Rates           129         SIT = State Income Tax Rate or Composite	(Note G)	0.00%	Enter Average State Income Tax Rate				

### Adjustments to Transmission O&M

			Transmission Related
Appendi	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Appendix A Total Plus adjustments input Details
53	Transmission O&M	321.112b	0 0 0
	Adjustment for Ancillary Services Accounts 561-561.5		
	(561) Load Dispatching	321.84b	0
	(561.1) Load Dispatch-Reliability	321.85b	0
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	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 Development	321.89b	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	0 0 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	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
Net Revenue Requirement	
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

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

### Depreciation Expense

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

### Less Regulatory Asset Amortizations Account 930.2

Less R	Less Regulatory Asset Amortizations Account 930.2				
Append	x 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 CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data

8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

# Worksheet Step Month 1 April

Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S - Rev Req based on Year 1 data Must nun Appendix A to get this number (without inputs in lines 15 or 34 of Appendix A)

Year 2 TO estimates all transmission Cap Adds and CNIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for extuals as inputs to Attuchment 7 (but not Appendix A) for the up. Pare to Service 2 April

2 April	Year 2	TO estimates all transmissio	in Cap Adds and CWIP for Year 2	2 weighted based on Months exp	pected to be in service in Y	rear 2 (e.g., 2011) in proje	ection and populates for actu	als as inputs to Attachment	7 (but not Appendix A) for	true up.								
	Plant In Service										CWIP		Plant In Service				CWIP	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Galeway	Transmission CWIP	Transmissio
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 1
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)							
CWIP Balance																		
Dec (prior year)	-											13			-		-	
Jan											-	12			-		-	
Feb			-			-	-	-	-	-	-	11	-		-			
Mar									-	-	-	10					-	
Apr										-	-	9						
May										-	-	8						
Jun										-	-	7						
Jul										-	-	6						
Aug										-	-	5						
Sep												4					-	
Oct											-	3						
Nov											-	2						
Dec											-	1						
Total									-	-		-						
New Tennomionion	Direct Additions and CM/D (up	inhind hu months in convice)																

(N)         (M)         (M) <th></th> <th></th> <th>CWIP</th> <th></th> <th></th> <th></th> <th>Plant In Service</th> <th></th> <th></th>			CWIP				Plant In Service		
Negating searc/NPP         Mediation (k, k, l)         Amount (k, k, l)         (M/13)         (N/13)         Amount (k, k, l)         (D/13)           1         - <td>(S)</td> <td>(R)</td> <td>(Q)</td> <td>(P)</td> <td>(0)</td> <td>(N)</td> <td>(M)</td> <td>(L)</td> <td>(K)</td>	(S)	(R)	(Q)	(P)	(0)	(N)	(M)	(L)	(K)
wyoth         Image: second secon	Input/Total	Transmission CWIP	Transmission CWIP	Energy Gateway	Other Transmission PIS	Energy Gateway	Other Transmission PIS		Additions
13         -		(O / 13)	Amount (K x L)	(N / 13)	(M / 13)	Amount (J x L)	Amount (A x L)	Weighting	ssion CWIP
12         -									way only)
12         -									
III         -		-		-	-	-			
19         -							-	12	-
9         -		-		-	-			11	
				-	-		-	10	-
7					-		-	9	
							-	8	
							-	7	
							-	6	
							-	5	
							-	4	
							-	3	
2								2	
· · · · · · · · · · ·					-			1	
		· · ·							-

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

Year

Action

Step 3	Month April	Year Year 2	Action 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	Мау	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)  S -	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)	Must on Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

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

Estimated Depreciatio	n 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	

### \$ - Schedule 1 Reconciliation

### PacifiCorp

### Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying C	harge																	
2	Fixed Charge Rate (F	FCR) if not Con Formula Line	tributions in Aid o	f Construction (CI	AC)														
3	А	157	1	Net Plant Carrying C	harge without D	epreciation					0.0000%	5							
4	В	164			harge per 100 B	asis Point in ROE w	ithout Depreciation	ı			0.0000%								
5	С		L	ine B less Line A							0.0000%	5							
6	FCR if CIAC																		
7	D	158	1	Net Plant Carrying C	harge without D	epreciation, Retur	n, nor Income Taxes	s			0.0000%	5							
	The FCR resulting from																		
	Therefore actual reven				a for subsequent	years													
	In the True-up, the act Columns and rows ma																		
		,		Energy Gateway only)			gy Gateway Segment B	-H)		gy Gateway Segment B	3-H)				I				
8 Useful life of the project	Life					58.00			58.00										
"Yes" if the customer has paid a lumpsum																			
payment in the amount of the investment on																			
<ol> <li>9 line 29, Otherwise "No"</li> <li>10 Input the allowed increase in ROE</li> </ol>	CIAC Increased ROE (basis poir	(Yes or No) nts)	No			No 0			No 0						1				
From line 3 above if "No" on line 13 and from		,													1				
11 line 7 above if "Yes" on line 13	0% ROE		0.0000%			0.0000%			0.0000%			0.0000%			1				
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		0.0000%			0.0000%			0.0000%	-		0.0000%			1				
	Annual Depreciation Expe	nse													1				
			13 Month Net			13 Month Net			13 Month Net			13 Month Net			+	r		Transmission Incent	tive
			Plant or CWIP		_	Plant or CWIP		_	Plant or CWIP		_	Plant or CWIP				lesserther Observed	With and be a set for	Credit	
15	W 0 % ROE	Invest Yr 2010	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus with	but)
16	W Increased ROE	2010	-		-		-	-	-	-			-		\$-	s -	÷	s	-
	W 0 % ROE W Increased ROE	2011 2011	-	-	-	-	-	:	-	-		-	-	-	\$-		\$-		
	W 0 % ROE	2011	-	-			-		-	-			-		s -	ə -	s -	\$	-
	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$	-
21 22	W 0 % ROE W Increased ROE	2013 2013	-	-		-			-	-	-	-	-		\$ - \$ -	s -	\$-	s	
23	W 0 % ROE	2014	-		-		-	-	-	-			-		\$-		s -	-	
	W Increased ROE W 0 % ROE	2014 2015	-	-		-	-		-	-		-	-	-	\$ - ¢	\$ -		\$	-
26	W Increased ROE	2015	-	-					-	-		-	-		\$ -	s -	• -	s	
	W 0 % ROE	2016	-	-			-		-	-			-		s -		\$-		
28 29	W Increased ROE W 0 % ROE	2016 2017	-	-		-			-	-		-	-	-	\$ - \$ -	\$-	s .	\$	-
30	W Increased ROE	2017	-	-		-			-	-		-	-		\$ -	\$ -		\$	-
	W 0 % ROE W Increased ROE	2018 2018	-		-	-		-	-	-	-	-	-	-	\$ - \$	s .	ş -	e	
	W 0 % ROE	2018		-	-	-	-			-	-			-	\$ -	· ·	s -	Ť	
	W Increased ROE W 0 % ROE	2019					-		· ·	-				-	s -	s -		\$	-
	W 0 % ROE W Increased ROE	2020 2020		-	-	-	-			-				-	\$ - \$ -	s -	\$-	s	-
37	W 0 % ROE	2021		-	-	-	-		-	-	-	-		-	\$ -		\$-	1.	
	W Increased ROE W 0 % ROE	2021 2022			-	-	-			-	-			-	\$ - \$ -	\$-	s .	\$	-
40	W Increased ROE	2022		-	-	-	-	-	-	-	-			-	\$ -	s -	-	s	-
	W 0 % ROE W Increased ROE	2023 2023			-	-			-	-	-	-		-	\$ - ¢	e	\$-		
	W Increased ROE W 0 % ROE	2023 2024			-	-				-				-	\$ -	÷ -	s -	3	-
44	W Increased ROE	2024			-	-	-		-	-	-	-	-	-	\$ -	\$ -		\$	-
	W 0 % ROE W Increased ROE	2025 2025			-	-	-			-	-			-	\$ - \$ -	s -	\$-	s	
	W 0 % ROE	2026			-	-	-		-	-	-			-	\$ -	1	s -	l.	
	W Increased ROE	2026		-	-	-	-		-	-	-			-	\$ - ¢	s -		\$	-
	W 0 % ROE W Increased ROE	2027 2027			-	-				-	-			-	\$ -	s -	а -	s	-
	W 0 % ROE	2028			-	-	-		-	-	-	-	-	-	\$-		\$-	1.	
	W Increased ROE W 0 % ROE	2028 2029		-	-	-	-	-		-	-			-	\$ - \$ -	s -	s .	\$	-
54	W Increased ROE	2029		-	-	-	-		-	-	-			-	\$ -	s -	• •	s	-
55						-	-		-	-		-	-		1		\$-		
56						-			· ·			I -			1	δ -		2	-

### PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		ldaho		Company	
Row	A/C	Description	Balance	Rate	Rate												
			(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9 10	352 353 354 355 356 357 358 359	Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conductors and Devices Roads & Trails Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21 22	390 391.2 391.3 393 394 395 397.2 397.2 398	Land Rights Structures and Improvements Office Furniture and Equipment - Furniture Office Furniture and Equipment - Personal Computers Office Furniture and Equipment - Equipment Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment - Mobile Radio Equipment Miscellaneous Equipment Unclassified General		0.00% 2.07% 3.64%		2.50% 2.06% 3.31%		0.00% 1.99% 5.48%		2.05% 2.55% 4.97%		1.87% 2.28% 5.56%		0.00% 1.76% 2.77%		1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 9.09% 5.00%
23 24 25	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen															5.00% 4.82% 3.96%

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.

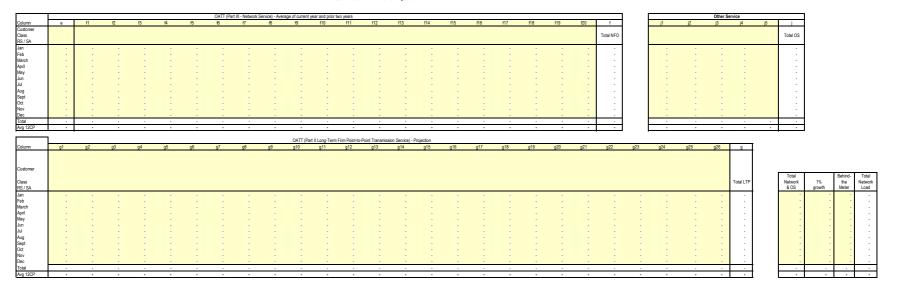
2 The columns labeled "Balance" are the amount of investment physically located in each state.

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
- 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.

#### PacifiCorp Attachment 9a - Load Divisor for Projection



Divisor

Network + OS + LTP

F	PacifiCorp	
Attachment 9a	1 - Load (Cu	urrent Year)
	YYYY	

										OATT (Part	III - Network Se	ervice)											
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	Day	Time																					Total NFC
lan				-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-
Feb			-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
March			-	-	-	-	-		-	-			-	-	-	-	-	-	-	-	-	-	-
April			-			-	-		-	-				-			-	-				-	-
May				-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			-
lun			-	-	-	-	-		-	-			-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Aug			-			-	-		-					-			-	-		-			-
Sept			-			-	-		-					-			-	-		-			-
Oct				-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			· ·
Vov				-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			· ·
Dec				-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-			· ·
otal			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

					Other S	ervice		
Column			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			-	-	-	-	-	-

Attachme	PacifiCo nt 9a2 - Loa	o <b>rp</b> d (One Year Prior)
	YYY	

											OATT	(Part III - Net	work Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
Customer Class RS / SA	Day	Time																				Total NFO
Jan Feb				1	1	1	1	-	1	1	1	1	1	1	1	1	1	1	-	-		-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
April May			1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-
Jun Jul			1	1	1.1	1	1.1	1	1	1.1	1.1	1	1	1	1	1	1	1	1	1	1	
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Sept Oct			1.1	1	1.1	1.1	1.1	1	1	1.1	1.1	1	1	1	1	1	1	1	1	1	1	-
Nov Dec			1			1.1	1.1	-	1	1		1	-	1	-	-	1	1			1	-
Total			-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

					Other S	Service		
Column		Í	j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time						Total OS
Jan Feb			1	1	1	1		-
March April			1	1	1	1		
May Jun			1	1	1.1	1		-
Jul			-	-	-	-		-
Aug Sept			1	1	1.1	1		-
Oct Nov			1	1	1	1		-
Dec Total			-	-				-

		acifiCorp
Attac	chment 9a3	- Load (Two Years Prior)
	YYY	

										OATT	(Part III - Netw	ork Service)								
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
Customer																				Total
Class																				NFO
RS / SA	Day	Time																		
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Feb				-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
March				-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
April				-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
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Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
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March			-	-	-		-
April			-	-	-	-	-
May			-	-	-	-	-
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Jul			-	-	-	-	-
Aug			-	-	-	-	-
Sept			-	-	-	-	-
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										OATT (Part	III - Network S	Service)													Other Servi	CB		
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Istomer	g1	92	g3	g4	g5	g6	g7	<u>g</u> 8	<u>g</u> 9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	
stomer ss RS / SA	g1	<u>g</u> 2	g3	g4	g5	<u>g</u> 6	g7	g8	g9	g10	g11						g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g Total LTP
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# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

## Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	Attachment 5	input: Total Accumulated Amortization	0

#### PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
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		Total Prepayments		\$-	\$-	\$-	\$-	\$-	\$-	\$

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

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

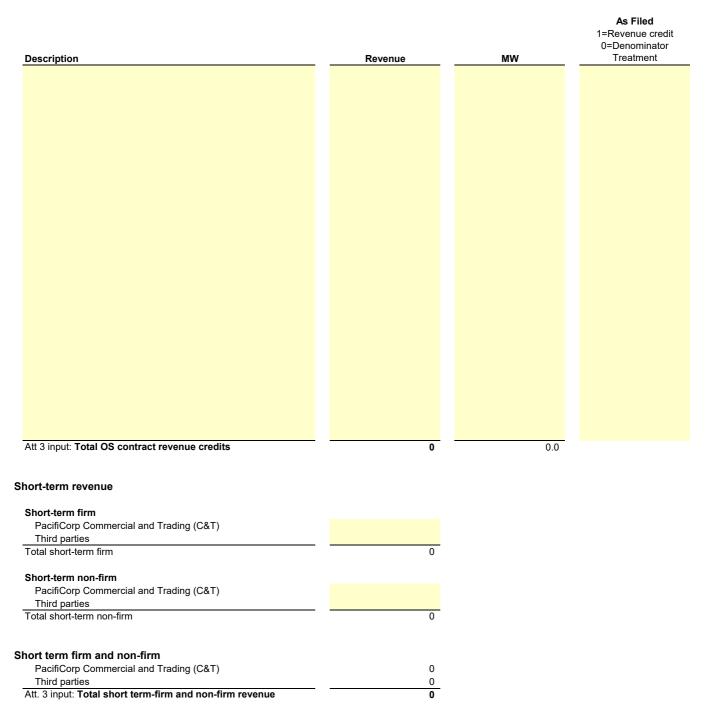
	Prior year	Current year
Attachment 5 input: Total - Transmission	0	0

		Prior year	Current year
Total - PacifiCorp	214.47d		

#### PacifiCorp Attachment 13 - Revenue Credit Detail

### **Revenue Credit Detail**

### Other Service (OS) contracts





					Prior Year (month end)												
		Appendix A input			, ,												
Appendix A	Operation to apply to monthly input columns at	value (result of operation specified in column to left on monthly															
Line	right	data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, In 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, In 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 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, In 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, In 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, In 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, In 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, In 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) LONG TERM ONLY	Form 1, pg 257, In 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, In 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, In 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, In 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, In 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) PREFERRED ONLY	Form 1, pg 112, In 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, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, In 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, In 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, In 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, In 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, In 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 Access to Evolude	
Appendix A input: Total Assets to Exclude	0

PacifiCorp Attachment 16 - Unfunded Reserves

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

(,			Accrued Liability:	Charged to:	Prior year	Current Year				By Catego	ory		-
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
Totals					0.0	0.0	0.0		0.000	0.000	0.000	0.000	_
TULAIS					0.0	, 0.0	0.0		0.000	0.000	0.000	0.000	
								Allocators Total (\$ millions)	100.000%	0.000%	0.000%	0.000%	
								Appendix A input					-

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

FERC Acct Description Expense

Attachment 5 input: Total PBOP

Notes:

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