



VIA EFILING

May 15, 2023

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

RE: PacifiCorp
Informational Filing of 2023 Transmission Formula Rate Annual Update
Docket No. ER23-

Dear Secretary Bose:

PacifiCorp hereby submits its 2023 Transmission Formula Rate Annual Update ("Annual Update") as required under Section I.3(e) of Attachment H-2, "Formula Rate Implementation Protocols" (the "Protocols"), of PacifiCorp's Open Access Transmission Tariff ("OATT"). As provided in the Protocols, this 2023 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").¹

1. Introduction

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

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

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

³ Attachment H-2, Formula Rate Implementation Protocols, § I.3(a)-(b) (1.0.0). The Schedule 1 rate shall not be subject to the True-Up. *Id.* "Rate Year" is defined in Section I.2 of the Protocols as "June 1 of a given calendar year through May 31 of the subsequent calendar year."

2. Description of 2023 Annual Update

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2023, through May 31, 2024 (i.e., the "next Rate Year" for purposes of this Annual Update). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in the 2023 Annual Update includes inputs from PacifiCorp's 2022 FERC Form No. 1, filed on April 18, 2023⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

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

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

• Information supporting forecasted transmission plant additions as described in Section I.3(d) of the Protocols including: (i) the expected date of completion; (ii) percent

⁴ PacifiCorp, https://elibrary.ferc.gov/eLibrary/filedownload?fileid=0F383B6C-7A8C-CF77-9097-879600A00000.

⁵ PacifiCorp is providing Enclosures 1, 3 & 4 in native format and including in the informational filing additional materials (Enclosures 4-6) that were previously made available on PacifiCorp's OASIS in response to "Staff's Guidance on Formula Rate Updates" issued on July 17, 2014. *See* Staff's Guidance on Formula Rate Updates, https://www.ferc.gov/sites/default/files/2020-04/staff-guidance.pdf.

completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities with a value greater than \$5 million in cost; (iv) the estimated total installed cost of the facility; (v) the reason for the facility addition; and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider (provided in Enclosure 6);

- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each "Material Change" (provided in <u>Enclosure 7</u>); and
- A copy of PacifiCorp's annual actuarial valuation report that supports the actual postretirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in <u>Enclosure 8</u>).

Please note that according to Paragraph 3.4.2.5 of the Settlement Agreement and also noted as footnote Q to its Formula in Attachment H-1, as reflected on Appendix 1, "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%." Based on 2022 Cost of Capital data (derived from Attachment 14 of the formula rate template) the equity ratio slightly exceeded 53% percent (53.48%) and therefore excel cell H209, Common Percent, on Appendix A, was adjusted down to reflect 53%. Excel cell H207, the Debt Percent, on Appendix A, was reflected to show 1 minus the preferred stock ratio minus 53% as outlined in the Settlement.

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 31, 2023. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

- Enclosure 1 Calculation of Projected ATRR and Transmission Rates for the Rate Year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2022 FERC Form No. 1 data and forecasted transmission capital additions;
- Enclosure 2 Calculation of Schedule 1 for the Rate Year, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2022 FERC Form No. 1 data and load data from the 2022 True-Up;

⁶ See Utah Associated Mun. Power Sys. v. PacifiCorp, 149 FERC ¶ 61,267 at P 14 (2014).

- Enclosure 3 Calculation of True-Up for the preceding calendar year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2022 FERC Form No. 1 data;
- Enclosure 4 Projection variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 Projection;
- Enclosure 5 True-Up variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 Projection;
- Enclosure 6 Transmission Plant Additions Detail for the Rate Year;
- Enclosure 7 Summary of Material Changes; and
- Enclosure 8 2023 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2022.

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

4. Posting and Service

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

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/ The Annual Update information is centralized in the following folder on the OASIS site: "2023 Transmission Formula Annual Update." In addition, in compliance with the Commission's April 20, 2023 in Docket No. EL22-38,8 PacifiCorp will post the docket number assigned to its informational filing (along with notice of the Annual Update) on both PacifiCorp's website and its OASIS website.9

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website

⁷ See www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2023 Transmission Formula Annual Update.

⁸ See PacifiCorp, 183 FERC ¶ 61,031 at P 21 (2023) ("April 20 Order").

⁹ PacifiCorp's company website can be found at: https://www.pacificorp.com/transmission/transmission/services.html.

address where the Annual Update posting is located.¹⁰ Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT, as well as all intervening parties to the above-referenced proceeding.

PacifiCorp is also serving this filing on FERC Staff and each of the following state public utility commissions regulating PacifiCorp's retail service operations: California Public Utilities Commission; Idaho Public Utilities Commission; Oregon Public Utility Commission; Public Service Commission of Utah; Washington Utilities and Transportation Commission; and Wyoming Public Service Commission. In compliance with the April 20 Order, PacifiCorp will also serve this filing on consumer advocacy agencies in a state where PacifiCorp serves retail customers and state attorney[s] general in a state where PacifiCorp serves retail customers.

As indicated above, the Annual Update includes all the items included in this filing. The Annual Update will also be discussed at a customer meeting to be held after this Annual Update is posted and pursuant to the timing outlined in the Protocols. PacifiCorp has also included a list of identified Interested Parties and a description on the information request process for such parties on its OASIS website.

5. Communications

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already. ¹¹

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 (503) 813-5620 Mathew.Loftus@PacifiCorp.Com Eva Kwitman
Transmission Rates and Regulatory Adviser
PacifiCorp
825 N.E. Multnomah, Suite 2000
Portland, OR 97232
(503) 813-6651
Eva.Kwitman@PacifiCorp.com

¹⁰ In the April 20 Order, the Commission directed PacifiCorp to amend the definition of "Interested Party" in the Protocols to include entities such as consumer advocacy agencies and state attorneys general. PacifiCorp submitted revisions to the definition of "Interested Party" to comply with the April 20 Order (Docket No. ER23-1865). The new proposed definition is, "For purposes of these Protocols, the term 'Interested Party' includes, but is not exclusive to a transmission customer under PacifiCorp's Tariff, a state utility regulatory commission in a state where PacifiCorp serves retail customers, any entity having standing in a Federal Energy Regulatory Commission ("Commission" or "FERC") proceeding investigating the Formula Rate (as defined in Section I.1, below), staff of FERC, consumer advocacy agencies in a state where PacifiCorp serves retail customers, and state attorney[s] general in a state where PacifiCorp serves retail customers.

¹¹ 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.

Scott Bolton Senior Vice President, Transmission Development PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232 Phone: (503) 813-7205

Scott.Bolton@Pacificorp.com

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

Respectfully submitted,

Matthew Loftus

Assistant General Counsel

PacifiCorp

825 N.E. Multnomah, Suite 2000

Portland, OR 97232

(503) 813-5620

Matthew.Loftus@PacifiCorp.com

Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated at Washington, D.C., this 15th day of May, 2023.

/s/ Daryl A. Bascus
Daryl A. Bascus
Paralegal
Troutman Pepper Hamilton Sanders LLP
401 9th Street NW, Suite 1000
Washington, DC 20004
daryl.bascus@troutman.com

PACIFICORP

Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

				2023 Projection
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data Projection
				,
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	31,337,006
2	Total Wages Expense		354.28b	365,503,661
3	Less A&G Wages Expense		354.27b	36,895,696
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	32,613,267,701
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,341,119,101
8	Accumulated Amortization \(\)	(Note N)	Attachment 5	736,465,711
9	Total Accumulated Depreciation		(Line 7 + 8)	12,077,584,812
10	Net Plant		(Line 6 - Line 9)	20,535,682,889
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,408,642,456
12	Gross Plant Allocator		(Line 11 / Line 6)	25.7829%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,138,445,732
14	Net Plant Allocator		(Line 13 / Line 10)	29.8916%
Plant (Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	8,046,307,902
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	114,938,773
17	Total Transmission Plant		(Line 15 + Line 16)	8,161,246,674
18	General Plant	(Note N)	Attachment 5	1,465,275,063
19	Intangible Plant	(Note N)	Attachment 5	1,128,981,210
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,594,256,274
21	Wage & Salary Allocator		(Line 5)	9.5363%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	247,395,782
23	Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,410,754,601

				2023 Projection 2022 Form 1 data
Shad	ed cells are inputs	Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,146,075,86
26	Accumulated General Depreciation	(Note N)	Attachment 5	565,097,82
27	Accumulated Amortization	(Note N)	(Line 8)	736,465,7
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,301,563,5
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	9.536 124,120,8
	<u> </u>		,	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,270,196,72
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,140,557,87
djus	tments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(845,027,97
33b	Excess or Deficient ADIT Balance		Attachment 1B	(327,148,65
	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	(6,8
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(12,527,28
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	14,472,31
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		
	Materials and Supplies			
39 40	Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	9.5363
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 3) (Line 39 * Line 40)	9.000
42	Construction Materials & Supplies	(Note N)	Attachment 5	251,987,73
43	Wage & Salary Allocator	, ,	(Line 5)	9.5363
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	24,030,27
45 46	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	1,327,74 25,358,0 3
40			(Lille 41 + Lille 44 + Lille 43)	23,330,02
47	Cash Working Capital Operation & Maintenance Expense		(Line 75)	92,163,5
48	1/8th Rule	(Note S)	Zero	0.0
49	Total Cash Working Capital Allocated to Transmission	(Note o)	(Line 47 * Line 48)	0.0
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	(154,590,84
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,299,471,26
52	Rate Base		(Line 32 + Line 51)	4,841,086,61
JZ	Nate Dase		(LING OZ + LING OT)	4,041,000,01

				2023 Projection 2022 Form 1 data
nade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection
erat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	239.061.0
54			Attachment 5	10.849.2
55	Less: Cost of Providing Ancillary Services Accounts 561.0-5			
55 56	Less: Account 565 Transmission O&M		Attachment 5	163,235,2
סכ	Transmission O&M		(Lines 53 - 55)	64,976,5
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	264,608,5
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	
59	Less Property Insurance Account 924	` '	320.185b	4,518,3
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	71-
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,69
62	Less General Advertising Exp Account 930.1	(.1010 2)	320.191b	15,7
63	Less Membership Dues	(Note C)	Attachment 5	718,4
64	Administrative & General Expenses	(14010-0)	(Line 57 - Sum (Lines 58 to 63))	233.189.20
65	Wage & Salary Allocator		(Line 5)	9.536
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22,237,6
	·		,	, ,
	Directly Assigned A&G	(NI-t- E)	Attach would 5	0.704.4
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,4
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,4
70	Property Insurance Account 924	(Note F)	Attachment 5	4,518,33
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,3
73	Gross Plant Allocator		(Line 12)	25.782
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,164,9
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,163,5
			,	,,-
eprec	ciation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,7
78		(Note H)	Attachment 5	64,151,5
	Intangible Amortization	(Note in)		
79	Total		(Line 77 + Line 78)	114,504,3
80	Wage & Salary Allocator		(Line 5)	9.536
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,919,4
82	Abandoned Plant Amortization	(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	148,342,4
axes	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	42,647,9
J -1	TAXOO OMOL MAIN INCOME TAXOO		AMOUNTON Z	42,047,3
85	Total Taxes Other than Income Taxes	-	(Line 84)	42,647,9

					2023 Projection
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, atta	achment, or instruction)	2022 Form 1 data Projection
eturn '	Capitalization Calculations				
	•				
	Long-Term Debt				
86	Account 221 Bonds		Attachment 14		8,832,457,69
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		8,832,457,69
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		24,107,93
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		42,264,53
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		2,596,85
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		1,58
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		8,763,489,95
	Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		404,320,90
98	Less Hedging Expense	(Note R)	Attachment 14		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,457,19
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		443,65
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		2,71
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		409,219,03
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,60
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	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		
110	Total Preferred Stock		Sum Lines 104 through 109		2,397,60
111	Preferred Dividend		Attachment 14	(Enter positive)	161,90
	Common Stock				
112	Proprietary Capital		Attachment 14		10,213,677,22
113	Less: Total Preferred Stock		(Line 110)		2,397,60
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		72,292,12
115	Less: Account 219		Attachment 14		(16,125,81
110	Total Common Otrolo		O 1 i 440 th 445		40.455.440.04

Sum Lines 112 through 115

10,155,113,314

116

Total Common Stock

					2023 Projection
Shaded	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
					Projection
,					
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.019
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	53.00
		Long Term Debt Cost =			
		Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.679
		Preferred Stock cost =		(======================================	
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.759
122	Common Cost	Common Stock	(Note H)	Fixed	9.809
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.199
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.199
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	357,706,448
Compo	site Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.549
130	p	(percent of federal income tax deduc		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SI		r er state tax code	24.587%
132	T / (1-T)	1 = 1 - \((1 - 311) \ (1 - 111)] / (1 - 31	1 111 p); =		32.602%
	• •				02.0027
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(315,573
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(418,458
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WC	CLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	81,990,972
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,010
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortiza	ation Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,592
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	55.189.921

2023 Projection				
2022 Form 1 data Projection	Reference (FERC Form 1 reference, attachment, or instruction)	Notes	cells are inputs	haded
			<u> </u>	
			Requirement	evenu
			Summary	
6,140,557,877	(Line 32)		Net Property, Plant & Equipment	137
(1,299,471,262)	(Line 51)		Total Adjustment to Rate Base	138
4,841,086,615	(Line 52)		Rate Base	139
92,163,517	(Line 75)		Total Transmission O&M	140
148,342,499	(Line 83)		Total Transmission Depreciation & Amortization	141
42,647,984	(Line 85)		Taxes Other than Income	142
357,706,448	(Line 127)		Investment Return	143
55,189,921	(Line 136)		Income Taxes	144
696,050,370	(Sum Lines 140 to 144)		Gross Revenue Requirement	145
			djustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	
8,046,307,902	(Line 15)		Transmission Plant In Service	146
350,284,666	Attachment 15	(Note J)	Excluded Transmission Facilities	147
7,696,023,235	(Line 146 - Line 147)		Included Transmission Facilities	148
95.65%	(Line 148 / Line 146)		Inclusion Ratio	149
696,050,370	(Line 145)		Gross Revenue Requirement	150
665,748,799	(Line 149 * Line 150)		Adjusted Gross Revenue Requirement	151
			Revenue Credits	
146,736,897	Attachment 3		Revenue Credits	152
519,011,901	(Line 151 - Line 152)		Net Revenue Requirement	153
000 050 070	(1: 450)		let Plant Carrying Charge	
696,050,370 6.015.170.814	(Line 150)		Gross Revenue Requirement	154
6,015,170,814	(Line 17 - Line 25 + Line 34)		Net Transmission Plant	155 156
9.2870%	(Line 154 / Line 155) (Line 154 - Line 76) / Line 155		Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation	156
2.4227%	(Line 154 - Line 76) / Line 155 (Line 154 - Line 76 - Line 127 - Line 136) / Line 155		Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	158
2.422170	(Line 104 - Line 70 - Line 127 - Line 100)/ Line 100		Not Flair Carrying Charge Willout Depreciation, Not income Taxes	100
000 4=+	# 150 II 440 II 440		let Plant Carrying Charge Calculation per 100 Basis Point increase in ROE	
283,154,001	(Line 150 - Line 143 - Line 144)		Gross Revenue Requirement Less Return and Taxes	159
446,919,181	Attachment 4		Increased Return and Taxes	160
730,073,182	(Line 159 + Line 160)		Net Revenue Requirement per 100 Basis Point increase in ROE	161
6,015,170,814 12.1372%	(Line 17 - Line 25 + Line 34)		Net Transmission Plant Net Plant Carrying Charge per 100 Regio Point ingreess in POE	162 163
9.8526%	(Line 161 / Line 162) (Line 161 - Line 76) / Line 162		Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	164
519,011,901	(Line 153)		Net Revenue Requirement	165
0 0	Attachment 5		Facility Credits under Section 30.9 of the OATT	166
5,371,880	Attachment 7		Transmission Incentive Credit	167
5,813,346	Attachment 5		Interest on Network Upgrade Facilities	168
530,197,128	(Line 165 + 166 + 167 + 168)		Net Zonal Revenue Requirement	169
			letwork Service Rate	
14,292	Attachment 9a/9b	(Note I)	12 CP Monthly Peak (MW)	170
37,098	(Line 169 / 170)	* *	Rate (\$/MW-year)	171
		(Note I)	12 CP Monthly Peak (MW)	170

(Line 171)

37,098

Network Service Rate (\$/MW-year)

2023 Projection

Shaded cells are inputs	Notes	Peferance (FERC Form 1 reference attachment or instruction)	2022 Form 1 data
	Notes Ref	Reference (FERC Form 1 reference, attachment, or instruction)	Projection

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 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	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$665,748,799
	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	\$6,199,584 <u>\$140,537,314</u> \$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,371,880
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$530,197,128
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,292
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.098490
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.091541
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.713433
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142687
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.101919
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.92
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		· · · · · · · · · · · · · · · ·	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,368,539	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(815,180,464)

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

Schedule ADIT-	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							
Employee Benef	ts						
	5.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220 72	0.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
	0.182 LTIP - non current	6,376,812	0	0	0		Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324 72	0.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 72	0.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 72	0.300 Pension/Retirement Accrual - Cash Basis	381.172	381.172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
		****					Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332 50	5.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
		7 - 7 - 7 - 7		•			Accrued liability for the expected claims related to workers compensation previously held by
	0.580 Wasatch workers comp reserve	546,673	0	0	0	546,673	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399 92	0.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	0.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivati							
	5.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabi	lities:						
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045 61	0.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047 61	0.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
007010 70							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048 70	5.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	U	Jim Bridger Plant pursuant to Docket UE-191024.
287049 70	5.352 RL - Klamath Dams Removal - CA	64.244	64.244				Regulatory liability established to record the giveback of excess funds collected from California
287049 70	5.352 RL - Klamath Dams Removal - CA	64,244	64,244	U	U	U	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051 70	5.340 RL - Income Tax Deferral - CA	693.274	693,274	0	0		rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
20/031	N. 340 N.E. * Income Tax Defends * CA	055,214	090,214	U	U		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053 70	5.342 RL - Income Tax Deferral - OR	1.621.622	1.621.622	0	0	0	reduced the federal income tax rate from 35% to 21%.
201000 10	The most of the Bolona Gr	1,021,022	1,021,022		•		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055 70	5.344 RL - Income Tax Deferral - WA	2.194.452	2.194.452	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056 70	5.345 RL - Income Tax Deferral - WY	201,039	201,039	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061 70	5.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062 70	5.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	amortization for return to Idaho customers pursuant to regulatory order.
					_		Regulatory liability established to record the deferral of protected property related EDIT
287063 70	5.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
	SALE DI DI LI LIBRES EDITA IL IL III						Regulatory liability established to record the deferral of protected property related EDIT
287064 70	5.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
287065 70	5.350 RL - Protected PP&E EDIT Amortization - WA	3.140.136	3.140.136	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
20/000 /0	3.330 NE - FTOLEGIEU FI'AE EDIT MITOLIZALIOTI - WM	3,140,136	3,140,136	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT
287066 70	5.351 RL - Protected PP&E EDIT Amortization - WY	8.468.227	8.468.227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.
20.000 10		5,105,221	J, 100,221	0			and account to recent to tryoning dustomers pursuant to requisitory order.

		· i		1			
287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	(Regulatory liability established to defer California's portion of protected property relate recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to 0 35% to 21%.	tax rate from
287112	705.288 RL - Protected PP&E EDIT - ID	20.492.984	20.492.984	0		Regulatory liability established to defer Idaho's portion of protected property related Ei as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate fro 0 21%.	
20/112	703.200 KE*Flotecied Frac EDIT-ID	20,492,904	20,432,504	0		Regulatory liability established to defer Oregon's portion of protected property related	EDIT
287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income I 0 35% to 21%. Regulatory liability established to defer Washington's portion of protected property rela	
287114	705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to 35% to 21%.	
207111	100.200 TE 110000011 WE 2011 WA	20,010,000	20,510,000		,	Regulatory liability established to defer Wyoming's portion of protected property relate	
287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income I 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related ED	
287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate fron 21%	om 35% to
						Regulatory liability established to defer California's portion of non-protected property recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income	
287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property	ty related
287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	(EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal inc 0 from 35% to 21%.	come tax rate
						Regulatory liability established to defer Wyoming's portion of non-protected property re recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income is	
287125	705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0		0 35% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bri	idger
287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	(incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla stear	-
287174 287175	705.410 RL - Cholla Decommissioning - CA 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619,166	0	(0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam pl	
287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam	plant.
287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	(0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam pla Regulatory liability for Wyoming's share of decommissioning costs for the Cholla stear	
287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	(0 Regulatory liability established to record sales of Clean Fuel Program credits sold to re	
287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	(0 entities, to be used to fund programs that benefit Oregon customers.	
287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	(Regulatory liability with respect to the effects of flow through from PP&E book/tax diffe 0 other deferred items that do not have current provision impacts.	
287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	(Regulatory liability established to account for the deferral of protected property-related O PMI's portion of Bridger Coal Company fixed assets	d EDIT for
						Regulatory liability established with respect to the excess deferred income taxes asso non-property accumulated deferred income taxes allocable to California resulting from	ciated with the
287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	(0 in the income tax rate.	-
287195	705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	,	Regulatory liability established with respect to the excess deferred income taxes asso non-property accumulated deferred income taxes allocable to Washington resulting from	om the
	• •	6 465 408	6 465 408	0		0 change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retire	ement welfare
287198 287200	320.279 RL - FAS 158 Post-Retirement 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	(0 expenses. 0 Regulatory liability with respect to the Washington decoupling mechanism.	
						Regulatory Liability established to record difference between the approved accelerate in the 2015 WA GRC and the current depreciation amounts from the last depreciation	d depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	(units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program and Colstrip Unit 4.	activities
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148.244	148,244	0		(ESA collections from California offset by ESA program expenditures incurred) in a reg	gulatory
201200	TOULDO THE Enough Carrings Facilitation (LOV) OF	110,211	110,211		,	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is	
						implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out p leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.	orogram and
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	(Regulatory liability established as a balancing account for a pass-through benefit to Id	daho
287213	425.381 RL - BPA Balance Act - ID	6.863	6.863	0		customers from BPA (Bonneville Power Administration) under the Northwest Power A	Act where
20/210	TEO.001 TE SET TEMENTO FOR TE	0,000	5,555		,	0 qualifying customers receive a credit to their bill. Contra regulatory liability established to account for Washington's share of the ARO re	
						difference on Trojan unrecovered plant and decommissioning costs . The reason for the account is that substantially all Trojan - related costs were disallowed in Washington; to	
				_		Washington portion of any decommissioning costs associated with Trojan should be re	
287225 287227	605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL - UT Solar Feed-in Tariff - NC	15,026 3,026,841	15,026 3,026,841	0	(below-the-line. Regulatory liability established to record UT solar Feed in Tariff.	
287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0		Regulatory liability established to record the Washington Power Cost Adjustment Med	hanism
201231	100.010 INC - WA DOLLAR O - INGROUNDING	000,043	000,043	0		(PCAM) deferrals. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanic	ism (PCAM)
287233	705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	(and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory I established to record the Oregon 2017 FERC Refund.	
287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	(Regulatory liability established to record the California Energy Cost Adjustment Clause 0 deferrals.	e (ECAC)
						This account is to reclass the deferred tax balances related to regulatory assets or liat the balance of the regulatory assets result in a credit balance instead of a debit balance	bilities where
287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	(0 versa. Regulatory liability established to record purchase of California greenhouse gas pollut	
287238	705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	(0 allowances .	
287252	705.263 RL - Sale of REC - WA	9,790	9,790	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable 0 credits revenue that will be given back to Washington customers.	
287262	100.100 RL ITC	141,964	141,964	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsect	tion 46(f)(2).
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	84,697		0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus to	ax
287268	·	325.872	325.872	0		0 depreciation. Regulatory Liability established to track the difference between REC revenue included	d in rates and
	705.336 RL - Sale of RECs - UT			0		Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included.	d in rates and
287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0	(0 Wyoming's allocation of the actual REC revenue received by the Company.	

007074	705 004 DI O-I (DEO OD	105 801	105 801				Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261 RL - Sale of RECs - OR	105,801	105,801	U		(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
							the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284	610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	((versa.
287299	705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	((Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0			Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
				•			Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities	17,231,816	17,231,816	0	() (retirement obligations.
							Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316	715.720 Reg Liability - BPA Balancing Account - WA	205.301	205,301	0			qualifying customers receive a credit to their bill.
201010	110.720 Rog Elability Br A Balanoing Account 177					,	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145 RL- DSM Balance	867,977	867,977	0	()	
287390	610.141 RL - WA Rate Refunds	700.026	700,026	•			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390	610.141 RL - WA Rate Retunds	700,026	700,026	0		(Regulatory liability established to record the effects of changes in fair value of certain derivative
							instruments entered into to hedge the Company's future retail resource requirements.
287395	730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	() (
287418	705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
20/410	705.241 KL- Alternative Rate for Energy Program - CARE - CA	153,900	153,906	<u> </u>		(Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
							representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	()	Plant that are in excess of those approved for recovery by regulatory authorities.
007445	040 440 BL UTILIANA Francis Malling	336.911	336.911	•			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445	610.142 RL - UT Home Energy LifeLine	336,911	336,911	0		(Lifeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453	610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	()	Income Energy Assistance Program.
							Regulatory liability established to record revenues received from customers participating in the
207470	705 270 DI Blue Cle Dressen OD	550.007	EE0.007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473	705.270 RL - Blue Sky Program OR	550,267	550,267	0)	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287474	705.271 RL - Blue Sky Program WA	122,968	122,968	0	() (energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
287475	705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable
201413	703.272 T.C Blue Sky Flogram CA	33,020	33,020	0		,	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287476	705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	()	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	36,773	36,773	0			energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287478	705.275 RL - Blue Sky Program WY	161,800	161,800	0	((energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carry	vforwards						
287280	DTA State Charitable Contribution Limitation	187,893	187,893	0	(Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0)	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449	DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0			carryforward.
287371	DTA 930.100 Oregon BETC Credits	584,208	584,208	0			Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	DTA BETC Purchased Credits	331,353	331,353	0	(Oregon state income tax credit carryforward.
287497 287494	DTA BETC Purchased Gain DTA Idaho ITC Carryforward	75,465 18,813,201	75,465 18,813,201	0			Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269	DTA Colorado Tax Credit Carryforward	132,444	132,444	0			Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward	275,386	275,386	0	(California state income tax credit carryforward.
Loss Conti	ngencies						
873/1/2070	710.530/415.81Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retir	ement Obligations	34,470,231	34,470,231	U			insurance reserve anticipated for potential claims.
287339	105.400 FAS 143 ARO Liability	72,638,523	72,638,523	0	() (Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Defer	rred Assets:						
287100	Valuation Allowance for State Credit DTA						Valuation allowance against state income tax credits that may not be utilized before expiration.
201100		(12 202 100)	(12 202 100)	0			
	Valuation's monants for State Stock 5 171	(12,292,199)	(12,292,199)	0	() (Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
				0	() (Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179	910.535 Klamath Settlement Obligation	(12,292,199)	(12,292,199) 584,654	0	() (Klamath Settlement.
	910.535 Klamath Settlement Obligation	584,654	584,654	0			
287179 287181				0	(Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
	910.535 Klamath Settlement Obligation	584,654	584,654	0			Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287181	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4	584,654 1,313,391	584,654 1,313,391	0 0	(Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected
287181 287183	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404	584,654 1,313,391 2,709,404	0 0	(Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 287183 287199	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404 (40,763)	584,654 1,313,391 2,709,404 (40,763)	0 0 0) (klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287181 287183	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404	584,654 1,313,391 2,709,404	0 0 0 0	() (Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 287183 287199 287211 287214	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners	584,654 1,313,391 2,709,404 (40,763) 206,891	584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0			klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan
287181 287183 287199 287211 287214 287215	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholia Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0	(728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287181 287183 287199 287211 287214	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners	584,654 1,313,391 2,709,404 (40,763) 206,891	584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine.
287181 287183 287199 287211 287214 287215	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholia Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0) (() () () () () () () () () () () () (klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan linvestments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287181 287183 287199 287211 287214 287215 287216 287219	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0		726	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recovable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other
287181 287183 287199 287211 287214 287215 287216	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.26 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0 0 0 0		726	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and
287181 287183 287199 287211 287214 287215 287216 287219	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.393 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation 605.302 Environmental Liability - Non Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

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287256 70	05.452 Reg Liab - WA Property Insurance Reserve	(4.641)	(4.641)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201230 10	10.452 Neg Elab - WA Property Insurance Neserve	(4,041)	(4,041)				Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 70	05.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0			in excess of insurance claims incurred.
			1,000	<u> </u>		,	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 70	05.454 Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	(
							Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 70	05.455 RL - Property Insurance Reserve - WY	227,366	227,366	0	(recovered in excess of insurance claims incurred.
							Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0			expiration.
							Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 42	25.150 Lewis River- LWD Fund Liab	262,450	262,450	0	(0	enhancement.
							Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 20	05.210 ERC Impairment Reserve	501,567	501,567	0	(0	emission reduction credit.
287321 10	00.100 ITC	532,974	532,974	0			Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
							Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 71	15.105 MCI F.O.G. Wire Lease	137.567	137.567	0			the annual service agreement period.
							Accrued liability for refundable cash deposits received from customers who wish to reserve
1							transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 41	15.110 Transmission Service Deposit	561,449	0	561,449	(income when the service contract is fulfilled.
		55.1,1.10		,			Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 22	20,100 Bad Debts Allowance - Cash Basis	4.608.428	4.608.428	0	(0	a control maps maps and the control of a con
	05.150 Miscellaneous Current & Accrued Liability	872.366	872,366	0		0	Miscellaneous accrued liabilities related to PacifiCorp.
	25.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0			Accrued liability for prepaid rents on company owned utility poles.
201010 12	Control Contro	020,201	020,201	•			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 42	25.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0			enhancement
201031 42	N Ompgua octaement Agreement	0,001,020	0,001,020				Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 42	25.120 Bear River Settlement Agreement	4.081.653	4.081.653	0			settlement obligations.
201032 42	bear river detilement Agreement	4,001,000	4,001,000	•			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 42	25.110 Tenant Lease Allowances	15.274	15.274	0			be amortized as expenses are incurred.
	D5.200 M&S Inventory Write-off	406.016	406.016	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	D5.710 Reverse Accrued Final Reclamation	571.190	571.190	0		4	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
	D5.710 Reverse Accrued Final Recialitation D5.125 Accrued Royalties	3.660.987	3,660,987	0			Accrued liability for royalty payments to the Mineral Management Service on coal production.
201430 30	us. 125 Accrued Royalties	3,000,967	3,000,907	U	(
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
007117 71		0.005.700					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 72	20.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	(2,065,766	Mine to the Hunter plant.
007100		070 507					Deferred tax account represents the difference between book income capitalized to inventory and
	05.025 Fuel Cost Adjustment	670,527	670,527	0			taxable income from Bridger coal.
	Non-curr def fed tax cor ben of int	332,209	332,209	0			Non-current federal benefit of interest on corrections.
	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0			Non-current federal benefit of interest on uncertain positions.
	Non-curr def sta tax cor ben of int	71,819	71,819	0	(Non-current state benefit of interest on corrections.
	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0		0	Non-current state benefit of interest on uncertain positions.
Rounding		19	19	0		0	
Subtotal - p234		701,421,321	673,062,464	561,449	(27,797,408	
	Above if not separately removed	(61,344,095)	(61,344,095)	0	(0	
	Above if not separately removed	2,065,766	0	0	(2,065,766	
Total		760,699,650	734,406,559	561,449	(25,731,642	

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

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 0 0

- Instructions for Account 281:

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

C Gas, Prod, E F G

	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code D Section 1031, otherwise knows as a "like-kind exchange."
· · ·	1	,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	(Deale to difference for the control leading and described on the dealers of the d
287766 610.101 Amortization NOPAs 99-00 RAR	39 220	39 220	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610 105.403 Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	Ō		Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110,631)	0	0	(110,631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically pelated to hydro-relicensing costs transferred to plant-in-service.
287605 105.120 Book Depreciation	3,151,269,034	3,151,269,034	0	Ó	(Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	(D Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs 287605 105.101 Capitalized labor costs - Medicare Subsidy	24,979,766 1,565,135	24,979,766 1.565,135	0	0		D Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,505,135	806,855,823	(806,855,823)	0		D PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	Ó	0	(33,645,425	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291) PowerTax Report #257: General Book Allocation Group. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0		D tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	(Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve to book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0		
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0		Reserve established for inactive projects included in CWIP.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0		interest on debt
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	•			Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,065)	(1,953,665)	U	U		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	(1 taxable income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0		interest on debt.
287928 425.310 Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.125 Tax Depreciation	(5.364.730.483)	(5,364,730,483)	0	0		O North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	(book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417		Tax adjustment to account for the difference between federal and state depreciation methodologies primarily resulting from states that have not adopted bonus depreciation.
287605 105.125 Fixed Assets - State Modifications 287605 105.131 Idaho Disallowed Loss	513.632	513,632	0	10,721,417		D Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
						Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election 287929 105.460 Non-ARO Removal Costs	(306,514)	(306,514) (269,264,827)	0	0		0 in the period paid and incurred for income tax purposes. 0 Regulatory liability related to removal costs.
			· ·	•	,	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(be reversed upon audit by the Internal Revenue Service.
						Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0		the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0		0
	0.00					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	6 income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0		income tax normalization rules.
		410 500 555				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0		D account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,168,945	24,168,945	0	0	(depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0		D and for mounts tax, purposes are deductible in the period they are paid and incurred.
						Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0		D associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		associated with steam assets.
*						Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0		Dassociated with steam assets. Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
- /						

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313 105.450 RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being
						capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105.116 Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	between book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for
287771 110.205 Tax Depletion-SRC	94,152	94,152	0	0		book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- 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 Plant 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

PacifiCorp

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

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1.054.156)	(1.054.156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
	(2,222,222,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community O Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the 0 Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to b
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution 0 emission allowances .
200933 413.033 RA - GRG Allocation - CA - Noticultent	(717,234)	(717,234)	U	U	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
200930 415.040 RA - Oregon Metto Business Tax	(6,165)	(0,100)	U	U	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0 customers through California rates.
	(470,000)	(470.000)			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	sustained at the Lake Side generating plant. Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 (PCAM) deferrals.
	(5)151,555)	(0,101,000)		-	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses. Regulatory asset established for the Oragon allegated plants of evaluator for any elected to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to grequest for proposal for new generation.
207 350 413.040 IVA • Deterred independent Evaluator ree • Ort	(9,471)	(5,471)	U	U	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
					Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	deferrals. Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	Regulatory asset established to record the loano Energy Cost Adjustment Mechanism (ECAM) Oldeferrals
			· ·		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs. Pagulatory asset established to record each injuryed for demand olds management which are
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
					and according to galacinos established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0
007004 445 000 DA Ferimental Contr	(27,388,281)	(27,388,281)		0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	U	U	amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
•	, , ,				Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201013 140.100 IVX = FOST Weiger Eoss = Neadquired Debt	(097,297)	(091,291)	0	U	 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
					Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0 benefits liability.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals
Editor Tid. Grant Editing Except to Grant Mondard M.	(10,200)	(10,200)			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
207040 A45440 DA 5 AW 445	(47 700 440)	//= === //			Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining 287841 415.411 Contra RA - Deer Creek Abandonment - CA	(47,792,143) 310.618	(47,792,143) 310.618	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	-	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA 287846 415.416 Contra RA - Deer Creek Abandonment - WY	1,054,042	1,054,042	0	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
267646 415.416 Collia RA - Deel Creek Aballuolillielit - W1	720,231	720,231	U	U	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
					Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849 415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
2070F0 445 405 Comba DA LIMBAA Danalan					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
					UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
					Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0 3 7
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
25, 555 1.5.000 174 - Deleting Overbuilderi Oosts - WT	(410,007)	(410,007)	U	U	Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0 program (Oregon House Bill 3039).
007000 445 070 PA D-6					Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(11,018) (8,961,246)	(11,018) (8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
20,000 1,0,007 194-11020H WHW	(0,501,240)	(0,501,240)	U	U	Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	o included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
		,,			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
	(100,204)	(100,204)			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
Territoria de la company de la	(007,302)	(007,302)	U	U	lewarded with a deducto their bill.

287917 705.451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL - Property insurance Reserve - OK	(3,703,317)	(3,703,317)	U	U		Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
				_	_	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	0	0	(for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	U	U	(Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
						or the otal oustainable transportation and Energy Flam (of Er) Fliot Flograms.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	C	
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	(
287960 415.855 RA - Storm Damage Deferral - CA 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(96,569) (2,670,717)	(96,569) (2,670,717)	0	0		Regulatory Asset established to defer storm related costs in California. Regulatory asset established for the UT Solar incentive program costs.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	2.103.559	(2,670,717)	0	0		Regulatory asset established as an offset to the increase in post-employment obligations.
LOTOTE GEOLEGO TO CONCENIDAD MICHORAL CONCENIDAD CONCEN	2,100,000	·			2,100,000	SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	(in a credit balance.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
			_	_	_	to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	(effective January 1, 2021.
287982 415.921 RA - Depreciation Increase - Utah	(299.074)	(299.074)	0	0		Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
201302 410.321 IVA - DEPICUATION HIGICASC - Otali	(299,074)	(299,074)	U	0		Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0		due to the implementation of new rates on January 1, 2014.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	()				Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	(Docket 20-035-04.
287994 415 929 RA - Carbon Decommissioning - CA	(00.400)	(92.132)	•	0		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA 287996 415.675 RA - Preferred Stock Redemption Loss - UT	(92,132) (44,810)	(92,132)	<u> </u>	0		directed in the California general rate order/stipulation. Regulatory asset established to record Utah's portion of stock redemption costs.
201990 413.013 IA - Fleielled Stock Redelliption Loss - 01	(44,010)	(44,010)		U		Balancing account to record the program costs for the conversion of master metered mobile home
297007 A45 962 DA CA Mahila Hama Dark Conversion	(53,420)	(52.420)	0	0	,	parks to direct utility service.
287997 415.862 RA - CA Mobile Home Park Conversion FERC 283 - Other	(53,420)	(53,420)	U	U	(parto to allocating corride.
FERC 203 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(subsidy, required under FAS 158.
				_	_	Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	(the east side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
200710 210.170 Trepaid - To A Odin - West	(00,420)	(03,420)		•		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	C	financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	C	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(96.044)	(96.044)	•	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287569 720.805 FAS 158 Funded Pension Asset	(15.544.398)	(15.544.398)	<u> </u>	0		escalated, over a period of 9 years for habitat enhancement. Represents the funded pension asset under FAS 158.
207309 720.000 FAS 130 Fulluled Petision Asset	(13,344,330)	(13,344,350)		U		Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	0	0	(amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(852.418)	(852.418)	•	_		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	U	U	(months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0		over a period of 12 months or less.
2 1paid 10.00 10 1 00	(55,567)	(55,501)	•			Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	Ó	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	(purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582.461)	0	0	0	(582.461)	investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	(002,401	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0	0	(Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	Ó	0		(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0			
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(99,085)	(99,085)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
, was	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	II.

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
 So 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

			G	as, 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	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,557,977	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	·)				_	(845,027,971)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,368,539	(11,431,280)	(815,180,464)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up			L	(845,027,971)

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	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
			ı		T	T	
Account 19							
287414	505.700 Accrued Retention Bonus	6.635	6.635	0			Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28.303.872	28.303.872	0			Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
20,220	120.000 Totalon Edubiny Ontwittmandian	20,000,012	20,000,012				Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300	920.182 LTIP - non current	5,829,033	0	0	0	5,829,033	employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	(1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	745,746	0	0	(745,746	accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	350,424	350,424	0			Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
201321	120.300 Felision/Netileffelit Accidal - Cash Basis	330,424	330,424	0		,	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7.149.433	0	0		7.149.433	periods or upon termination.
							Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	514,360	0	0	(Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	(Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10,232,239	10,232,239	0	() (Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der 287249	415.839 NonCurr Liab - Frozen MTM	4.502.857	4.502.857	0			Non-current liability for frozen mark to market derivatives.
Regulatory L		4,302,037	4,302,037	U		,	Non-current liability for nozen mark to market derivatives.
regulatory L	addinities.						Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	0		,,,,
	·						Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	((Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1.789.628	0			reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
201041	610.150 RL - Bridger Addelerated Deprediation & Reclamation - OR	1,709,020	1,709,020	U	,	,	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473. Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0			Jim Bridger Plant pursuant to Docket UE-191024.
	*						Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0)	(customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051	705.340 RL - Income Tax Deferral - CA	75.301	75.301	•			rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deterral - CA	75,301	75,301	U))	and reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705,344 RL - Income Tax Deferral - WA	1.845.450	1.845.450	0			and reduced the federal income tax rate from 35% to 21%.
			7				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	367,660	367,660	0	((and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201 484	201.484	•			Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	U			amortization for return to California customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	0	0		amortization for return to Idaho customers pursuant to regulatory order.
201002	7000 THE THOROUGH FOR EAST PRINCIPLES OF THE PRI	1,011,010	1,011,010				Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0)	amortization for return to Oregon customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	() (amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5.081.162	5.081.162	_			Regulatory liability established to record the deferral of protected property related EDIT
287000	100.001 RE - PTOTECTED PP&E EDIT AMORIZATION - WY	5,081,162	5,081,162	0			amortization for return to Wyoming customers pursuant to regulatory order. Regulatory liability established to defer California's portion of protected property related EDIT
							recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0)		35% to 21%.
		,,	,,	•			Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
							as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112	705.288 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0)		21%.

			F					
287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	(Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
007444			40.000.040					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	<u> </u>			0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	(0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	(l	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	(Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate of from 35% to 21%.
287125	705 207	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0			Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
					0			Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173 287174	705.410	RL - Steam Decommissioning - WA RL - Cholla Decommissioning - CA	1,755,294	1,755,294	0			incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175		RL - Cholla Decommissioning - ID	597,559	597,559	0			Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176		RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	(Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177		RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0			Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	(Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184		RL - OR Clean Fuels Program	2,364,604	2,364,604	0	(Regulatory liability with respect to the off sales of clean Fuel Program reduces sold to regulated 0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188		RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	(0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964				0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	(In the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	(non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	(0 expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	(0 Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	(Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	(Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1.281.911	1,281,911	0			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,==,,=	-			Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43.594	43.594	0	(account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0			Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	(Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	(Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability 0 established to record the Oregon 2017 FERC Refund.
287235		RL - CA Def NPC - Noncurrent	489,490	489,490	0	(Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	(Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances . Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 287262	705.263 100.100	RL - Sale of REC - WA RL ITC	29,263 82,892	29,263 82,892	0	(oredits revenue that will be given back to Washington customers. [Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268		RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	(Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	(Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	(Negulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	(Regulatory Liability established to track the difference between NEC revenue included in rates and 0 Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284		Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	(the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	(Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	(Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 high are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312		ARO Reg Liabilities	16,973,155	16,973,155	0			0 retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	(Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the refund to Washington customers pursuant to the
287390		RL - WA Rate Refunds	172,604	172,604	0	(Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532. Regulatory liability established to record the effects of changes in fair value of certain derivative.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	(0 instruments entered into to hedge the Company's future retail resource requirements.

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287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7.966	0		0 8	egulatory liability to record benefits and administrative costs related to the California Alternative ate for Energy, or CARE, program.
		.,,,,,			Re	egulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
007444	4.047.005	4 047 005	•			presenting future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0		U PI	lant that are in excess of those approved for recovery by regulatory authorities. egulatory liability established to record the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269.905	269.905	0		0 110	feline Program.
M M					Re	egulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	(0 In	come Energy Assistance Program.
						egulatory liability established to record revenues received from customers participating in the
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
201410 100.210 NC - Dide Gry Flogram ON	401,014	401,514	•	`	Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	(0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0		0 00	ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
Zer i e reez i e zer e z	10,010	10,010			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	(0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
20111 TOURT THE DIAGONY TOURANTE	11,000	11,000			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	(nergy certificates.
287486 415.926 RL - Depreciation Decrease - OR	686.276	686,276	0			egulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR State Carryforwards	080,276	080,276	0		0 du	ue to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limitation	208,375	208,375	0		0 CH	haritable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	i i	0 St	tate net operating loss carryforward for income tax purposes.
					Fe	ederal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	9	0 ca	arryforward. ccrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	280,134 9,116	280,134 9,116	0		0 0	regon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0		0 Br	ook-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	18,938,531	18,938,531	0	i	0 ld:	aho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0	(0 Cc	olorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	(0 Ca	alifornia state income tax credit carryforward.
Loss Contingencies	0				Ac	ccrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0			surance reserve anticipated for potential claims.
Asset Retirement Obligations	0					·
287339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 As	sset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0				- 14	aluation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	(aluation allowance against state income tax credits that may not be utilized before expiration. ccrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	corded liability for estimated obsolete or excess inventory associated with the Cholia 04 closure.
20101 20021 Monay Hood to Change of the Control of	1,010,001	1,010,001			Oi	perating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(0 84	42.
						ccrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0		an	nd for which the accumulated deferred income tax liability is expected to be reversed upon audit
287210 505.115 Sales & Use Tax Audits	259.680	259.680	0		0 by	y the Internal Revenue Service. ccrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 Ac	dvanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	(0 Re	eserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0	(ccrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57.751	57.751	0			ccrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
201219 110.010 GHERIAIIS MILIGALION ODIIGALION	51,/51	57,751	U		U ta	x purposes.egulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0	(0 wo	ork sites.
					No	on-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	578,038	0	(0 ot	her work sites.
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				egulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427			in Pa	excess of insurance claims incurred. egulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0		0 re	covered in excess of insurance claims incurred.
					Re	egulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	(0 re	covered in excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0		Re	egulatory liability used to record the Idaho allocation of storm-related property damage recovered excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve 287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0		U in	excess of insurance claims incurred. egulatory liability used to record the Utah allocation of storm-related property damage recovered
201200 100.404 Neg Liab = 0 1 Floperty insurance Reserve	100,050	130,050	U			egulatory liability used to record the Otah allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0		0 re	covered in excess of insurance claims incurred.
					Va	aluation allowance against state net operating loss carryforwards that may not be utilized before
			0	(0 ex	xpiration.
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)				ccrued liability associated with the acceptance of the Lewis River FERC license for habitat
287270 Valuation Allowance for DTA		, , , , ,				
	(22,480,957)	(22,480,957)	0	(0 en	nhancement.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab		, , , , ,	0		0 en Re 0 0 en	nhancement. eserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab	242,889	242,889	0 0		0 0 en Re 0 0 en 0 0 Ur	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 Ur Ac	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of nission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). ccrude liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve	242,889 501,567	242,889 501,567	0 0 0		0 0 en Re 0 0 en 0 0 Urr Ac 0 0 th	nhancement. seare was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). corused liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ove eannual service agreement berind.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 en Ac 0 0 th	hancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). crucred liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. crucred liability for refundable cash deposits received from customers who wish to reserve
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287331 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease	242,889 501,567 311,066 137,558	242,889 501,567 311,066	0	(0 0 en Re 0 0 en 0 0 Ur Ac 0 0 th Ac	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corcuel liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove earnual service agreement period. corcuel liability for refundable cash deposits received from customers who wish to reserve marmission line services. These deposits are fully refundable. The deposits are recognized as
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287331 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0 0 0 0 891,959		0 0 en Re C 0 0 en Re C 0 0 en C 0 0 en C 0 0 en C	hancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). cruced liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. cruced liability for refundable cash deposits received from customers who wish to reserve
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit 287340 220.100 Bad Debts Allowance - Cash Basis	242,889 501,567 311,066 137,558 891,959 4,772,791	242,889 501,567 311,066 137,558 0	0		0 0 en Re C 0 en En C 0 en En C 0 en	hancement. service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled. corrued liability established to reserve for accounts receivable for which collection is not expected.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287391 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0		0 0 en R R R R R R R R R R R R R R R R R R	hancement. service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled.

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287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	•			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bod Nito Collement growth	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	1 0 C	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	1 0	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 0	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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
- 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-281

С В Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 281 Electric: ---- Accelerated Pollution Control Facilities Depreciation 0 Depreciation on pollution control facilities. (134, 154, 543) (134, 154, 543) 287960 Rounding (134,154,543) (134,154,543) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (134,154,543) (134,154,543) Total 0

- Instructions for Account 281:

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

	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0	(Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	(Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	(Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)	(Book-tax basis difference for the capitalization of interest for income tax purposes specifically plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0	(Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146 Capitalization of Test Energy	5.627.948	5.627.948	0	0	(Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26.944.402)	(26.944.402)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	(PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0		PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428	PowerTax Report #257: General Book Allocation Group.

								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105,175	Cost of Removal	(266,976,961)	(266,976,961)	^	•		Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
					0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105 141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0		interest on debt.
201000	100.141	BOST AT ODO	(137,203,003)	(131,203,000)		0	•	Deferred tax balance associated with the protected property-related excess deferred income tax
287607	405 447	Effects of Determining Florid Assets Ford sels. DAN	(1.751.293)	(1.751.293)	•			balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	U	U	U	
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40.955.855)	(40.955.855)	0	0	0	taxable income as compared to book income.
		y y	, .,,,	,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928		Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
007005	405 400	Final Assats Otata Madifications	40.474.100			40.471.100		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications Idaho Disallowed Loss	18,171,492 436,088	426.000	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.
287605	100.131	Idano Disanowed Loss	430,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho. Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105 149	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
201323	100.400	TOTAL TOTAL TOTAL OCOLO	(230,143,001)	(200,140,001)	U	U		PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	be reversed upon audit by the Internal Revenue Service.
200000	100.100	THE THE TO BUILDING	(000,010)	(000,010)		•		Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
		B. O. ITOB : A. F	(005.000)	(005.000)				creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(285,026)	(285,026)	0	U	U	D-1
287605	105 160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	2 026 402	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	U	U	U	3,830,493	income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	income tax normalization rules.
201000	100.100	Nectass to \$1001 & 1000 Excitating Normalization Adj - Transmission	110,241	v	170,241	•		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134.154.544	0	0	0	account 281.
		<u> </u>						Book-tax basis difference related to relocation reimbursements, which depending on whether or not
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	
					_	_		Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	U	U	associated with steam assets.
287222	415.024	RL - Steam Decommissioning - UT	8.385.815	8.385.815	0	0		Regulatory liability established to defer Utah's share of the incremental decommissioning costs
201222	410.934	NE - Steam Decommissioning - UT	0,300,815	0,300,815	U	U		associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223	415 935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	associated with steam assets.
201220	+10.000	The Ordan Doddining - TFT	2,000,002	2,030,002		U		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
		y	.,,	.,,				Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
207605	105 400	Soc 491a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	^			capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	U	for income tax purposes in the period they are paid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	between book basis and tax basis for the solar arrays.
20.000	.000		(55,720)	(00,720)				Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	*	(1)	(1)	0	0	0	
Subtotal - p2	275		(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 1	109 Above it	not separately removed	(196,103,968)	(196,103,968)	0	0	0	
Less FASB 1	106 Above if	f not separately removed	0	0	0			
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

- Instructions for Account 282:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when Items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

PacifiCorp

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

Schedule ADIT-283 A	В	C .	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(1.780.769)	(1,780,769)	0	0	(Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320,288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3.068.440)	(3.068.440)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)				Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
200694 415.201 RA - Wildland File Protection - U1	(1,167,731)	(1,107,731)	<u>_</u>	0		Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	C	
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	C	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	C	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	· ·	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	C	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	C	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	C	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	C	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income B Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	C	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0	0	C	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	C	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	C	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	(Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	(Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	(Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	Ç	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(322,239)	(322,239)	0	0		Regulatory asset established to recover California's portion of pension settlement losses. Regulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506 (55,896)	58,506 (55,896)	0	0		Resiliency Programs. Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver
286934 415.842 RA - Arrearage Payments Program - CA 287947 415.843 RA - Arrearage Payments Program - WA	(55,896)	57,533	0	0		of arrearages) to California customers due to the COVID-19 pandemic. Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(2.791.555)	(2.791.555)	0	0		or arrearages) to washington customers due to the COVID-19 pandemic. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0		Regulatory asset account established to record the difference between the amount of Oregon

					D.	anulatery asset established to record the numbers of Colifornia greenbayes are nellution
287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0			egulatory asset established to record the purchase of California greenhouse gas pollution mission allowances.
					Re	egulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936 415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0		0 0 FI	lats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- M-21
					Re	egulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0 Do	ocket UM 2138.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0		0 0 0	egulatory asset established to record funding for qualifying intervenors that are collected from ustomers through California rates.
					Re	egulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0 su	ustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0 P	egulatory asset established to record the Washington Power Cost Adjustment Mechanism PCAM) deferrals.
287576 430,110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0 0 Re	eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0		0 0 Re	egulatory asset established to recover Washington's portion of pension settlement losses.
007500 A45040 DA Defendal belonded Fundado For OD	(40,000)	(40,000)	0		Re	egulatory asset established for the Oregon allocated share of evaluator fees and costs related to a equest for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U			egulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	857,976	857,976	0	(0 sta	ate of Washington does not allow deferred treatment.
286949 415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)				egulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
200949 415.305 KA - Cedal Spilligs II - OK	(74,095)	(74,695)			Re	ind generation and associated transmission placed in service in 2020. egulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0 de	eferrals.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0			egulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	U	1	Re	eferrals. egulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	(0 su	ustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	(0 0 Re	egulatory asset established to record Washington's portion of stock redemption costs.
287614 430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0 0 an	egulatory asset established to record costs incurred for demand side management which are mortized according to guidelines established by each state regulatory jurisdiction.
•			•		Re	egulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	0	(0 an	mortized over a ten-year period for state regulatory purposes.
207040 415 690 DA Deferred Interiores Funding Create OB	(744 605)	(744 605)	0		Re	egulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	U		U U CU	ustomers through Oregon rates. egulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(67,121,491)	(67,121,491)	0			tirement obligations.
					As	sset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0		0 0 iss	suance, or over the life of the new issuance if the original issuance was refinanced. egulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0			egulatory asset established to track the recoverable expenses associated with pension hability.
287739 320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	0		0 be	enefits liability.
007704 445.070 BA B (15 AVB0 04 AV	(0.000.00.1)					egulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0			eferrals. egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0			equest for proposal for new generation.
·					Re	egulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	0		0 Di	isposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA 287842 415.412 Contra RA - Deer Creek Abandonment - ID	312,675 469,386	312,675 469,386	0		0 0 R	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0		0 0 R	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0		0 R	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0		0 0 R	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848 320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0			egulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retired edical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0 R	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
	4 400 400	4 400 400	0		Co	ontra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U		U U pe	ension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. ontra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
					Ur	MWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	(0 dis	sposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	(0 0 Re	egulatory asset established to record Wyoming's portion of stock redemption costs.
287861 415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0			egulatory asset established for the Idaho allocated portion of overburden costs pursuant to a egulatory order.
			U			egulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	(0 re	egulatory order.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.040.805)	(1.040.805)			Re	egulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0		U pr	rogram (Oregon House Bill 3039). egulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0		0 an	nd Transition Adjustment Mechanism (TAM) deferrals.
287886 415.837 RA - Frozen MTM	(4,502,857)	(4,502,857)	0		0 0 Re	egulatory asset related to frozen mark to market derivatives.
007000 445 000 DA DEO O-les Deferred MA II						egulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(113,017) (51,318,727)	(113,017) (51,318,727)	0		0 inc	cluded in rates and actual RECs for the Washington jurisdiction. egulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
201000 110.010 101-Dolottou Excess NI O - 01-Noticellott		(01,010,721)	U		Re	egulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	0		0 Br	ridger Unit4, Naughton Unit 1 and Unit 2.
						egulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0		0 0 20	aughton 2 that are being returned to Wyoming customers on an accelerated basis through the D13 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	0		0 0 Re	egulatory asset established for the UT Subscriber Solar Program.
						egulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287911 415.699 RA - BPA Balancing Account - OR	(218.172)	(218,172)	0			ustomers, such as those who meet specified reductions in energy use during peak hours, are ewarded with a credit to their bill.
*	• • • • • • • • • • • • • • • • • • • •				Re	egulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	1	0 0 re	covered in excess of insurance claims incurred.
007044 745 704 DA DDA Dalandin Assault WA	(400.755)	(188,755)	0			alancing account to record the deferral of incentive benefits the Company passes on to /ashington customers and is reimbursed from Bonneville Power Administration (BPA).
					- VV	admington described and is reimbarsed from bottleville rower Authinistration (bFA).
287914 715.721 RA - BPA Balancing Account - WA 287919 425.105 PA - OR Asset Sale Gain GR - Noncurrent	(188,755)				0 R	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0		0 R	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers. alancing account to record the deferral of incentive benefits the Company passes on to Idaho
			0		0 0 R	kegulatory asset related to Oregon's portion of the gain on sales giveback to customers. alancing account to record the deferral of incentive benefits the Company passes on to Idaho ustomers and is reimbursed from Bonneville Power Administration (BPA).

						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92.925)	(92.925)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar IT C Basis Adjustment - Gross Up 287935 415.936 RA - Carbon Plant Decomm/Inventory	(92,925)	(287,750)	<u> </u>	U		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
28/935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)		U	U	
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	· ·		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	•		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	parks to direct utility service.
FERC 283 - Other	(50,644)	(50,044)	U	U	U	
FERC 203 - Other	0					Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0		(3,391,794)		
200900 210.201 Frepaid Taxes - Property Tax Fin 40	(3,391,794)	U	U	(3,391,794)	· ·	is expected to be reversed upon audit by the Internal Revenue Service Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10.397.017)	(10.397.017)				
280909 720.815 FAS 158 POSt-Retirement Asset	(10,397,017)	(10,397,017)	U	U	U	subsidy, required under FAS 158.
000040 040.475 Danield FOA.00M Fact	(543,277)	(543.277)				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	U	U	U	the east side repowered wind facilities.
2224	(00.405)	(00.405)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	U	U	U	the west side repowered wind facilities.
20702	(00.400.000)	(00 400 000)				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)		U	U	financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	U	U	U	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
207724 407 402 5 5 5 4 4 4 5 4	(4.47.000)					license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0	0	Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(573,401)	(573,401)	0	0	0	amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	over a period of 12 months or less.
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0	months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0	over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0			
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0		1,886,514	
	(,, 'LL)	1,,000)		(=, 1,000)	,5,011	1

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

Summa	ry Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(327,148,651)	(19,896,010)
Total	(327,148,651)	(19,896,010)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Deficie	ent Accumulated Deferred	i Income Tax
	·	Pre-	Post-			
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
count. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
count. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
coun. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1
coun. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
ibtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1
her Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
her Regulatory Liabilities	254	(418.440)	(223.047)	(195.393)	- 0	(195,3
stal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,5
ross-Up				(533,294,193)	(429.272.131)	(104,022,0
xcess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,6

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

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.

Non-Protected Excess Deferred income Tax is being amortized over a five-year period.

Parish																						
The part										ccumulated Deferred Is	ncome Tax								TARI	E 4- INFORMATION O	INI V	
The column The									ax								"Gross-up a	nd ADIT are not				orded in either EERC Account
																	Gross-up u					
				F	Remaining				Intan	gible					(Excess) / Do	ficient ADIT				is recorded in entirer i		
The column					Regulatory			Regulatory														
Column C					Life									ATT 1B - ADIT		ATT 1B - ADIT	Tax Rate	Factor		Gross-Up**		
1999 1999		46.0			15.9									0		0 D						
Column C	2. 12/31/2019	46.0		,497,821)	15.9			15.9			5.0			(20,973,074)				32.6024%				
\$\frac{1}{1}\$\frac					15.9			15.9			5.0											
Total Column Co	4. 12/31/2021	53.2			18.5			18.5		(1,056,520)		(13,032,165)	(26,064,329)									
The column The		53.2			18.5	(313,337)		18.5		(981,105)	5.0		(13,032,164)				24.5866%	32.6024%				106,658,383
The color The									(75,415)		5.0	(13,032,164)	0	(19,896,010)								
The color The	7. 12/31/2024											0	0									
				,633,764)	18.5		(3,136,325)		(75,415)			0	0	(6,863,846)								
12 12 12 13 13 14 15 15 15 15 15 15 15	9. 12/31/2026	53.2	(6,475,094) (283	,158,670)	18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380, 119, 502)	93,458,461
12 12 12 13 13 14 15 15 15 15 15 15 15	10 12/31/2027	53.2	(6.475.094) (276	683 576)	18.5	(313 337)	(2.509.651)	18.5	(75.415)	(604 030)		0	0	(6.863.846)	(279 797 257)	(283 229 180)	24 5866%	32 6024%	(279 797 257)	(91 220 621)	(371 017 878)	91 220 682
1	11 12/31/2028	53.2		208 482)	18.5			18.5		(528 615)		0	0	(6.863.846)						(88 982 842)		
1	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%	(286 089 585)	(86 745 064)	(352 814 629)	86 745 122
Total Tota	13. 12/31/2030	53.2	(6.475.094) (257		18.5	(313.337)	(1.569.640)	18.5	(75.415)	(377,785)		0	0		(259.205.719)	(262.637.642)	24.5866%	32.6024%	(259.205.719)	(84.507.285)	(343.713.004)	84.507.341
Text	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
Toleran		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
120172535 \$2.2		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
1	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
\$\frac{1}{22}\$\frac{1}{22}\$\frac{1}{23}\$\fra	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
\$\frac{1}{22}\$\frac{1}{22}\$\frac{1}{23}\$\fra	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
27 2231/2002 53.2 0.047/5001 0.0504/5421 0 0 0 0 0 0 0 0		53.2		932 636)		0	0		0	0		0	0	(6.475.094)				32 6024%		(69 095 126)		
22 2031/2039 S3.2 CC475/061 CC475/	21 12/31/2038		(6.475.094) (205	457 542)		0	0		0	0		0	0	(6.475.094)	(205 457 542)	(208 695 089)	24 5866%		(205 457 542)	(86 984 090)	(272 441 632)	66 984 134
23 (297)2564 S3 (297)2564 (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198		53.2	(6.475.094) (198	982 448)		0	0		0	- 0			0	(6.475.094)			24 586690	32 8024%	(198 982 448)	(64 873 054)		64 873 097
\$\frac{1}{25}\$\fra	23 12/31/2040	53.2	(6.475.094) (192	507.354)		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
25 2031/2642 S3.2 (C477/064) (T79.8277/067) C 20.00 C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24 12/31/2041	53.2	(6.475.094) (186	032 260)		0	0		0	- 0			0	(6.475.094)	(186 032 260)		24 5866%	32 6024%	(186 032 260)	(60,650,982)	(246 683 242)	60 651 022
\$2 \$23 \$23 \$23 \$23 \$23 \$24	25 12/31/2042	53.2	(6.475.094) (179	557 166)		0	0		0	- 0			0			(182 794 713)	24 5866%	32 6024%	(179 557 166)	(58 539 945)	(238 097 111)	58 539 984
77 (231)(544) 53.2 (647)(661) (160,313)(61)		53.2				0	0		0	- 0			0				24 5866%	32 6024%		(56 428 909)		56 428 947
23 221/2044 S.3.2 647/5061 (147/807) C.2004/871						0	0		0	0		0	0									
29 (22) (15,044) (23) (47,164) (15,1566) (16) (47,144) (16				131.884)		0	0		0	0		0	0	(6.475.094)	(160 131 884)							
\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{1}\$\frac{1}{2}\$\frac		53.2				0	0		0	0		0	0	(6.475.094)						(50.095.801)		
\$\frac{1}{2}\$\frac	30 12/31/2047	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%		(147 181 696)	(47 984 785)	(195 166 461)	47 984 797
22 (22)15/849 S.3.2 (6478-96) (17)75/4414 0		53.2		706 602)		0	0		0	- 0			0	(6.475.094)	(140 706 602)			32 6024%				45 873 760
32 223125502 53.2 (227756415) (227764145) (30.00000000000000000000000000000000000	32 12/31/2049	53.2	(6.475.094) (134	231 508)		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
Year	33 12/31/2050	53.2	(6.475.094) (127	756 414)		0	0		0	- 0			0	(6.475.094)	(127 756 414)	(130 993 981)	24 5866%	32 6024%	(127 756 414)	(41.651.657)	(169 408 071)	41 651 685
\$\frac{1}{25}\$\fra		53.2	(6.475.094) (121			0	0		0	- 0			0	(6.475.094)			24 5866%	32 6024%		(39.540.621)	(160 821 941)	39 540 647
\$\frac{1}{3}\$\$\\ \begin{array}{cccccccccccccccccccccccccccccccccccc							- 0		0				0									
37 (22)1/2054		53.2				0	0		0	0		0	0									
38 1201/2059 S3.2 (6,473,040 (6,530,044) 0		53.2											- 0				24.5000%	32.6024%		(33 207 513)		
98 (231)5556		53.2											- 0					32.6024%				
42 (251/359) 53.2 (6.473/64) (8.2.407/65) (8.0.473/64) (8.2.407/65) (8.0.473/65) (8	39 12/31/2056					- 0	- 0		0	- 0		0	0									
41 1231/3588 53.2 (6,473,694) (7,555,682) 0	40 12/31/2057	53.2				0	0		0	- 0			0			(85 668 303)	24 5866%	32 8024%				
\$\frac{1}{2}\$\frac	41 12/31/2058	53.2	(6.475.094) (75	955 882)		0	0		0	- 0			0		(75 955 662)	(79 193 209)	24 5866%	32 6024%	(75 955 662)	(24.763.369)	(100 719 031)	24 763 385
\$\frac{1}{2}\$\frac	42 12/31/2059	53.2	(6.475.094) (69	480 568)		0	0		0	- 0			0				24 5866%	32 6024%		(22 652 333)		22 652 348
44 1231/1082 53.2 (6.473/94) (56.553/389) 0	43 12/31/2060	53.2	(6.475.094) (63	005 474)		0	0		0	- 0			0	(6.475.094)	(63,005,474)		24 5866%	32 6024%	(63 005 474)	(20.541.297)	(83 546 771)	20 541 310
45 12911/0002 53.2 (6475.064) (50.055.266) 0						0	0		0	0		0	0									
46. 1231/0269 S.3.2 (6.475/04) (4.3580.192) 0	45 12/31/2062	53.2				0	0		0	0		0	0					32 6024%		(16.319.225)		
-7. 1231/0564		53.2				0	0		0	0		0	0					32 6024%				
48 2931/2006 53.2 (6.475/004) [D.05380/004] 0	47 12/31/2064					- 0	- 0		0	- 0		0	0									
52 125/10096 53.2 (6.475095) (2.1545/0) 0 0 0 0 0 0 (6.475095) (2.1545/0) (2.754247) (2.55695) (2.1545/0) (7.475095) (7.4750						0	0		0	0		- 0	0									
50 1201/2007 63.2 (6.476.004) (7.679.616) 0						- 0	- 0		0	- 0		0	0									
51, 1231(2008 532 6475(94) (1124/122) 0 0 0 0 0 0 0 0 0 3655(94) (1124/122) (3650(96) (1487/700) 3653(91)	50 12/31/2067					- 0	- 0		0	- 0		0	0									
	51. 12/31/2068					0	- 0		0	0		0	0									

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

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

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

	Accumulated I	Deferred Income Tax A		(Excess) / Defic	ient Accumulated Def	erred Income Tax
	·	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 FERC Transmission Allocable Excess Deferred Income Tax Other Total (Excess) Deficient Accumulated Deferred Income Tax Before Gross-Up Total Protected Non-Protected A B C

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

							TABLE 3: Annual Traci	king of (Excess) /	Deficient Accumulate	d Deferred Income Tax									TARI	LE 4: INFORMATION O	ONI Y	-
							n Allocable Excess Defer								Formula Rate Inputs					EL 4: IN ORMATION		recorded in either FERC
						Protected (Exces	ss) / Deficient ADIT (RSGI	M)				Non-P	rotected		Unan	nortized	Gross-L	ip and AUIT are i	not included in rate bas	se. For accounting pu	ther FERC Account 190	ecorded in either FERC
		Remaining	Trans	mission	Remaining	G	eneral	Remaining	Inta	ngible Balance]	Remaining	(Excess) / D	Deficient ADIT	Annual	(Excess) / E	Deficient ADIT		Account	t 182.3 or 254, and the A	ADIT IS recorded in el	ther FERC Account 190	
		Regulatory	Intial	Balancel	Regulatory	Intia	Balancel	Regulatory	fintial I	Balance1	Regulatory	fintial I	Balancel	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
ø	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)**
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3											_											
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Attachment 2 - Taxes Other Than Income Worksheet

her Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
Real Property	141,966,595		
Possessory taxes	603,375		
Total Plant Related	142,569,970	29.8916%	42,616,45
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	9.5363%	
		Net Plant	
Other Included		Allocator	
Annual Report	105,475		
Total Other Included	105,475	29.8916%	31,52
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445	_	42,647,98
Currently Excluded			
Local Franchise	31,814,061		
Montana Energy License	379,219		
Montana Wholesale Energy	274,079		
Idaho Generation Tax (KWh)	40,064		
Oregon Department of Energy	1,617,118		
Wyoming Wind Generation Tax	2,229,076		
Washington Public Utility Tax	15,481,343		
Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
Subtotal Excluded Taxes	51,869,644		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
Total Other Taxes			
114.14c	194,545,089		
Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the			
	load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue		Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			442,596
	Wages & Salary Allocator		<u>_</u>	9.54%
	Total Allocated Miscellaneous General Revenue			42,207
	Distribution Underbuild			
	Third party attachments		6 I	0
	Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related			555,768

Notes

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

 Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- 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 Appendix A input: Line 127 + Line 137 from below 446.919.181 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 383,364,207 127 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% 131 $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 24.59% 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (315,573)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (418,458) 90,356,024 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 136b Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Appendix A (Line 135c) (26,382,592)

63,554,974

137

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	Alies #s Descriptions Notes From A Boss #s and Instruction					
	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detailmotes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	December	204.58b		2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
3	February	Monthly Balances		2022	7,908,621,415	
	March	Monthly Balances		2022	7,908,986,876	
	April	Monthly Balances		2022	7,936,848,968	
	May	Monthly Balances		2022	7,932,984,637	
	June	Monthly Balances		2022	7,947,375,013	
8	July	Monthly Balances		2022	7,951,826,014	
	August	Monthly Balances		2022	7,965,402,740	
	September	Monthly Balances		2022	7,977,270,050	
				2022		
	October	Monthly Balances			7,981,698,218	
	November	Monthly Balances		2022	8,010,400,967	
13	December	204.58g		2022	8,046,307,902	-
5 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	8.046.307.902	Appendix A input
		,	` '	•		
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2021	8,032,285,954	•
16	January	Monthly Balances		2022	8,051,331,899	
17	February	Monthly Balances		2022	8,074,688,773	
18	March	Monthly Balances		2022	8,113,024,050	
	April	Monthly Balances		2022	8,135,016,745	
	May	Monthly Balances		2022	8,167,224,147	
	June	Monthly Balances		2022	8,199,423,911	
22	July	Monthly Balances		2022	8.245.891.365	
	August	Monthly Balances		2022	8,274,433,004	
24	September	Monthly Balances		2022	8,309,736,571	
	October	Monthly Balances		2022	8,349,674,149	
	November	Monthly Balances		2022	8,387,795,667	
	December	204.75g		2022	8,466,404,321	-
28	Distribution Plant In Service	(line 27)		Projection	8,466,404,321	
		,		•	.,	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December					
		204.5b		2021	1,106,474,798	·
	December	204.5g		2022	1,128,981,210	-
9 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,128,981,210	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b		2021	1,376,963,716	
						-
	December	204.99g		2022	1,465,275,063	
8 34	General Plant In Service	(line 33)	(Note N)	Projection	1,465,275,063	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2021	13,476,057,172	_
	January	Monthly Balances		2022	13,481,566,763	
					13,401,000,763	
	February	Monthly Balances		2022	13,486,513,579	
	March	Monthly Balances		2022	13,485,374,816	
39	April	Monthly Balances		2022	13,506,304,311	
	May	Monthly Balances		2022	13.536.696.905	
	June	Monthly Balances		2022	13,562,748,864	
		Monthly Dalances		2022	13,302,746,864	
	July	Monthly Balances		2022	13,534,110,202	
	August	Monthly Balances		2022	13,540,308,309	
	September	Monthly Balances		2022	13,553,607,654	
	October	Monthly Balances		2022	13,564,872,702	
	November	Monthly Balances		2022	13,581,202,931	
	December	204.46g		2022	13,506,299,204	
						-
48	Production Plant In Service	(line 47)		Projection	13,506,299,204	
49	Electric Plant Sold	204.102g			0	_
-						
-						
			41	5	00 040 005 =	a man d
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	32,613,267,701	Appendix A input

Accumulated Depreciation Worksheet

	lated Depreciation Worksheet				
Attachme	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance
5	1 December	Prior year 219.25c		2021	2,045,200,003
5.	2 January	Monthly Balances		2022	2,052,119,920
5	3 February	Monthly Balances		2022	2,059,475,977
5	4 March	Monthly Balances		2022	2,068,983,819
5	5 April	Monthly Balances		2022	2,078,315,470
	6 May	Monthly Balances		2022	2,082,117,131
5		Monthly Balances		2022	2,088,400,251
5	8 July	Monthly Balances		2022	2,098,493,463
5		Monthly Balances		2022	2,108,462,104
6		Monthly Balances		2022	2,119,231,841
6		Monthly Balances		2022	2,128,128,402
6	2 November	Monthly Balances		2022	2,136,330,715
	3 December	219.25c		2022	2,146,075,860
25 6	4 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,146,075,860
	·	,	. /	,	
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
6	5 December	Prior year 219.26c		2021	3,143,599,734
6	6 January	Monthly Balances		2022	3,150,656,606
	7 February	Monthly Balances		2022	3,157,330,834
	8 March	Monthly Balances		2022	3,168,302,674
6	9 April	Monthly Balances		2022	3,175,187,175
	0 May	Monthly Balances		2022	3,181,116,975
	1 June	Monthly Balances		2022	3,191,007,247

1		July	Monthly Balances		2022	3,197,283,487
1		August	Monthly Balances		2022	3,202,634,264
		September	Monthly Balances		2022	3,210,164,947
	75	October	Monthly Balances		2022	3,217,584,737
	76	November	Monthly Balances		2022	3,227,063,677
	77	December	219.26c		2022	3,234,824,181
	78	Distribution Accumulated Depreciation	(line 77)		Projection	3,234,824,181
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
	79	December	Prior year 200.21c		2021	725.504.660
	80	December	200.21c		2022	736,465,711
8	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	736,465,711
		Calculation of General Accumulated Depreciation	Source		Year	Balance
	82		Prior year 219.28c		2021	519.932.106
	83	December	219.28c		2022	565.097.827
26		Accumulated General Depreciation	(line 83)	(Note N)	Projection	565,097,827
		Calculation of Production Accumulated Depreciation	Source		Year	Balance
	85	December	Prior year 219.20 through 219.24		2021	4,965,743,651
					2021	5.017.689.378
	86	January	Monthly Balances Monthly Balances		2022	5,017,689,378
	87	February			2022	5,069,128,473
	88		Monthly Balances		2022	5,111,803,043
	89	April	Monthly Balances Monthly Balances		2022	5,154,846,252 5.196.560.150
	90	May				
1	91	June	Monthly Balances		2022 2022	5,229,442,245
1	92	July	Monthly Balances			5,252,184,624
	93	August	Monthly Balances		2022	5,298,194,812
1	94	September	Monthly Balances		2022	5,355,745,624
	95	October	Monthly Balances		2022	5,405,398,879
	96	November	Monthly Balances		2022	5,448,990,721
	97	December	219.20 through 219.24		2022	5,395,121,233
	98	Production Accumulated Depreciation	(line 97)		Projection	5,395,121,233
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	11,341,119,101
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	12,077,584,812

Materials & Supplies

materials & oupplies					
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	Ö	
39	(Note N)	Appendix A input	Projection	current end-of-year balance	
	, ,		,	,	
Construction Materials & Supplies		Prior Year	227.5c	203,514,526	
		Current Year	227.5c	251.987.732	
42	(Note N)	Appendix A input		251,987,732 current end-of-year balance	
· -	(********)		,		
Transmission Materials & Supplies		Prior Year	227.8c	815,425	
пальности пастав и сиррис		Current Year	227.8c	1,327,748	
45	(Note N)	Appendix A input		1,327,748 current end-of-year balance	
TO	(Note N)	Appendix A Iliput	i rojection	1,021,140 Current end-Ol-year Dalance	

TC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.89%	(315,573)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
	Current end of year balance 266 footnotes	20,920			<u></u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	22,896	29.89%	6,844	(enter negative in Appendix A)
	-				

Transmission / Non-transmission Cost Support

				Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Related	Non-transmission Relat	red Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		2,112,145		current end-of-year balance
			1		_	

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A	djusted Total	Details
eluded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22,500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9,195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscri					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307,288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
OP					
Authorized filed PBOP expense		Annual Update Informational	Filing	1.458.057	
Actual PBOP expense		Attachment 17 total		1.458.057	
Actual PBOP Expense Adjustment		Appendix A Input	Projection		horized Filled Expense minus Actual Expense
operty Insurance					
Property Insurance Account 924		320.185b		4,518,334	
	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Regulatory	Expense Related to Transmission Cost Support						
				Transmission			
				Related			
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Ap	pendix A input Non-	transmission Related De	tails	
Direc	ctly Assigned A&G						
Specific Tra	ansmission related Regulatory Expenses						
	* * *						
	Federal Energy Regulatory Commission:						
	Annual Fee	350.19d	3,092,400	3,092,400			
	Annual Fee - hydro	350.20d	3,155,288		3,155,288		
	Transmission Rate Case	350.21d	177.164	177,164			
	Other Regulatory	350.22d	964.834	514.863	449,971		
67	Total	sum	7,389,686	3,784,427	3,605,259		
		-2	.,000,000	-, /,-2/	2,000,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	
		_			

Education and Out Reach Cost Support

		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	20 Based on FERC 930.1 download	
		1				

Multistate worksheet

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Details			
Income Tax Rates 129 SIT = State Income Tax Rate or Composite	(Note G)	4.54%	Enter Average State Income Tax Rate		
125 OTT - State modifie Tax Nate of Composite	(Note G)	4.5470	Eller Average state income has Nate		

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	163,235,255	0	163,235,255

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	Appendix A Input
168 Interest on Network Upgrade Facilities	5,813,346 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	(147,966,140)
	Current Year Enter negative	(154,590,849)
50 Network Upgrade Balance	(Note N) Appendix A input Projection	(154,590,849) current end-of-year balance

Depreciation 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	137,423,038
	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	137,423,038 Appendix A Input
Ger	eral Plant			
	Depreciation expense (403)	(Note H)	336.10b	49,920,325
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576
I	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	64,151,576 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	
	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.			
61	Total	sum	Appendix A Input	

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summa	irv	
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., 201
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)
Works	heet		
Sten	Month	Year	Action

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

Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
P Balance (prior year)											
	4,506,706				173,520	-				173,520	
	12,255,203				9,479					9,479	
	6,473,769				39,046					39,046	
	11,686,664				10,264					10,264	
	19,927,084				1,488,280		8,641,950			10,130,230	
	37,551,709				1,241,944		7,820,444			9,062,388	
	22,592,162				10,264		918,928			929,192	
	18,411,470				10,264		890,415			900,679	
	12,726,155				10,264		843,530			853,794	
	47,557,808				1,601,146		14,407,813			16,008,959	
	14,225,689				81,317		1,301,385			1,382,703	
	50,565,865				67,838		1,412,673			1,480,511	
	258,480,284				4.743.626		36.237.139			40,980,765	

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	Must run Appendix A to get this number (with hiputs in times 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 15 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 run 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)
			Schedule 1 Reconciliation	

(M)	(N)	(O)	(P)	
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	
54,080,476	2,082,240	4,160,036.58	160,17	
134,807,233	104,269	10,369,787	8,02	
64,737,691	390,460	4,979,822	30,03	
105,179,973	92,376	8,090,767	7,10	
159,416,672	81,041,842	12,262,821	6,233,98	
262,861,964	63,436,718	20,220,151	4,879,74	
135,552,975	5,575,155	10,427,152	428,85	
92,057,352	4,503,395	7,081,335	346,41	
50,904,618	3,415,176	3,915,740	262,70	
142,673,423	48,026,876	10,974,879	3,694,3	
28,451,378	2,765,405	2,188,568	212,72	
50,565,865	1,480,511	3,889,682	113,8	
1,281,289,620	212,914,424	98,560,740	16,378,03	

(L)

	CWIP		
	(Q)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/T
	Amount (K x L)	(O / 13)	
-			
172			
021			
035	-		
106			
988			
748			
858			
415			
706			
375			
723			
885			
.033			

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

Estimated Life		5
Estimated Depreciat	ion for Attachment 7	
Jan	11.5	2,867
Feb	10.5	143
Mar	9.5	53
Apr	8.5	125
May	7.5	109,162
Jun	6.5	84,634
Jul	5.5	7,34
Aug	4.5	5,823
Sep	3.5	4,294
Oct	2.5	57,500
Nov	1.5	2,980
Dec	0.5	1,064
Total Estimated Dep	preciation for Attachment 7	276,47

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					randillibile i - i	.u.io.iiioololi Eliilali	Jonney Charg										
Line 1	New Plant Carrying	Charge															
2	Fixed Charge Rate		ontributions in Ai	d of Construction (CIAC)													
		Formula Line															
3	A B	157 164		let Plant Carrying Charge without let Plant Carrying Charge per 100		Donrociation				9.2870% 9.8526%							
5	Č	104		ine B less Line A	basis Politi III NOE WILIIOUL	Depreciation				0.5656%							
,	C		•	inc b less time it						0.303070							
6	FCR if CIAC																
7	D	158	1	let Plant Carrying Charge without	Depreciation, Return, nor I	ncome Taxes				2.4227%							
	The FCR resulting fr			d for that year only. hange based on cost data for subs	equant vacos												
	In the True-up, the a				sequent years												
	Columns and rows r																
			1	ransmission CWIP	Trans	mission PIS Actuals		Transi	mission PIS Projectio	n							
			(E	nergy Gateway only)		Gateway Segment B-H)			y Gateway Segment B-	-H)							
8 Useful life of the project	Life				58.00			58.00									
IIV-II (fab																	
"Yes" if the customer has paid a lumpsum payment in the amount of the investment																	
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po		0		50			50									
From line 3 above if "No" on line 13 and																	
11 from line 7 above if "Yes" on line 13	9.8% ROE		9.2870%		9.2870%			9.2870%			9.2870%						
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project		9.2870%		9.5698% 1,883,237,384			9.5698% 16,239,797			9.2870%						
14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	vanea	-		1,883,237,384 32,469,610			16,239,797 276,471	-								
14 / rotati oi obilitatoa approbation experior	Allinai Depreciation Exp	01130	-		32,400,010			210,411			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged V	Vithout Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	- Datanet	Depreciation Revenue	287.225.425	4.836.783	31,511,333	- Dalance	Depreciation	Revenue	- Datamet	Depreciation	Revenue	\$ 31,511,333	S S		(modified fillings warder)
16	W Increased ROE	2010			287,225,425	4,836,783	32,323,630	-					-	\$ 32,323,630	\$ 32,323,630	01,011,000	\$ 812,298
17	W 9.8 % ROE	2011	-		784,113,653	13,727,954	86,548,383	-	-	-	-	-	-	\$ 86,548,383	\$	86,548,383	
18	W Increased ROE	2011	-		784,113,653	13,727,954	88,765,922	-		-	-	-	-	\$ 88,765,922	\$ 88,765,922		\$ 2,217,539
19	W 9.8 % ROE	2012	-		785,864,997	13,960,855	86,943,930	-	-	-	-	-	-	\$ 86,943,930	\$	86,943,930	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-		785,864,997 1,039,140,449	13,960,855 18,682,869	89,166,422 115,187,569	-	-	-	-	-	-	\$ 89,166,422 \$ 115,187,569	\$ 89,166,422 \$	115,187,569	\$ 2,222,492
22	W Increased ROE	2013	-		1,039,140,449	18,682,869	118,126,345			-	-	-	-	\$ 118,126,345	\$ 118,126,345	115,167,309	\$ 2,938,776
23	W 9.8 % ROE	2014			1,164,054,968	21,135,829	129,241,308						-	\$ 129,241,308	\$	129,241,308	,,
24	W Increased ROE	2014	-		1,164,054,968	21,135,829	132,533,353	-		-			-	\$ 132,533,353	\$ 132,533,353		\$ 3,292,045
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,171,745	-	-	-	-	-	-	\$ 150,171,745	\$	150,171,745	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-		1,350,166,903 1,463,059,094	24,782,100 29,386,385	153,990,130 165,260,299	-	-	-	-		-	\$ 153,990,130 \$ 165,260,299	\$ 153,990,130 \$	165,260,299	\$ 3,818,385
27	W Increased ROE	2016			1,463,059,094	29,386,385	169,397,952							\$ 169,397,952	\$ 169,397,952	100,200,299	\$ 4,137,653
29	W 9.8 % ROE	2017	_		1,439,903,455	29,467,919	163,191,375	-	-	-		-	-	\$ 163,191,375	\$	163,191,375	4,101,000
30	W Increased ROE	2017	-		1,439,903,455	29,467,919	167,263,542	-	-	-	-	-	-	\$ 167,263,542	\$ 167,263,542	.,,,,,	\$ 4,072,167
31	W 9.8 % ROE	2018	-		1,413,360,220	27,214,371	158,472,763	-		-	-	-	-	\$ 158,472,763	\$	158,472,763	
32	W Increased ROE	2018	-		1,413,360,220	27,214,371	162,469,863	-		-	-	-	-	\$ 162,469,863	\$ 162,469,863		\$ 3,997,101
33 34	W 9.8 % ROE W Increased ROE	2019 2019	-		1,386,203,297 1,386,203,297	27,215,321 27,215,321	155,951,657 159,871,956	-	-	-	-	-	-	\$ 155,951,657 \$ 159,871,956	\$ \$ 159,871,956	155,951,657	\$ 3,920,299
35	W 9.8 % ROE	2019			1,471,003,295	28,854,427	165,466,117	-	-		-	-	- 1	\$ 165,466,117	\$ 109,071,900 \$	165,466,117	9 3,320,299
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	169,626,237	-	-	-	-	-	-	\$ 169,626,237	\$ 169,626,237	,,	\$ 4,160,120
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,768,655	-	-	-	-	-	-	\$ 220,768,655	\$	220,768,655	
38	W Increased ROE	2021	-		1,965,162,841	38,264,499	226,326,300	-	-	-	-	-	-	\$ 226,326,300	\$ 226,326,300		\$ 5,557,645
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-		1,921,488,942 1,921,488,942	38,164,915 38.164.915	216,613,088 222,047,219	-	-	-	-	-	-	\$ 216,613,088 \$ 222,047,219	\$ \$ 222.047.219	216,613,088	\$ 5,434,131
41	W 9.8 % ROE	2022	-		1,883,237,384	38,163,788	213.059.549	16.239.797	276.471	1.784.657	-	-	-	\$ 214.844.206	\$ 222,047,219	214.844.206	\$ 5,434,131
42	W Increased ROE	2023	-		1,883,237,384	38,163,788	218,385,501	16,239,797	276,471	1,830,584	-	-	-	\$ 220,216,086	\$ 220,216,086		\$ 5,371,880
43	W 9.8 % ROE	2024	-		-			-		-			-	\$ -	\$		
44	W Increased ROE	2024	-		-		-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45	W 9.8 % ROE	2025	-	• •	-	-	-	-	-	-	-		-	\$ -	\$	-	
46 47	W Increased ROE W 9.8 % ROE	2025 2026	-			•	-	l :	:	-	-			ş -	\$ - \$		• -
48	W Increased ROE	2026	_		_	-	-	-	-	_	-		-	š -	s -		s -
49	W 9.8 % ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$	-	•
50	W Increased ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-		-	-	-	-	-	-	-	-	-	\$ -	\$	-	
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-		-	-		1	-	•	-			ş -	\$ - \$		• -
54	W Increased ROE	2029	-]	-		-			š -	s -		s .
55					-	-		-			-	-			\$		•
56															\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New			Oregon		Washingt		Californi		Utah		Wyomin		AZ, CO, MT		ldaho		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)
		Land Rights															1.06%
1 2		Structures and Improvements															1.36%
		Station Equipment															1.78%
4		Towers and Fixtures															1.44%
		Poles and Fixtures															2.15%
- 6		Overhead Conductors and Devices															1.81%
1		Underground Conduit															1.55%
8		Underground Conductors and Devices															1.61%
	35	Roads & Trails															1.21%
10)	Unclassified Transmission															1.73%
11		Land Rights	1,200.00	1.82%	95,314.98	2.50%		0.00%	87,095.35	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12		Structures and Improvements	102,363,865.08	2.07%	13,974,856.07	2.06%	4,269,618.58	1.99%	103,181,298.84	2.55%	17,302,219.69	2.28%	243,969.91	1.76%	14,312,590.03	1.84%	
10		Office Furniture and Equipment - Furniture															5.00%
14		Office Furniture and Equipment - Personal Computers															20.00%
15		Office Furniture and Equipment - Equipment															12.50%
16		Store Equipment															4.00%
17		Tools, Shop and Garage Equipment															4.17%
18		Laboratory Equipment															5.00%
19		Communication Equipment															4.30%
20		Communication Equipment - Mobile Radio Equipment															9.09%
2		Miscellaneous Equipment															5.00%
22	2	Unclassified General	18,900,344.85	3.64%	2,896,617.22	3.31%	1,998,158.04	5.48%	21,825,102.91	4.97%	8,689,091.23	5.56%	586,763.61	2.77%	2,705,916.83	4.61%	
1		<u> </u>															
23		Franchises and Consents															5.16%
24		Miscellaneous Intangible Plant															6.10%
2	390.	Leasehold Improvements - Gen															2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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 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 2022 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 333.7 (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
- 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

							OA.	TT (Part III - N	letwork Service) - Average of	current year and	orior two years										
Column	e	fl	12	ß	14	15	f6	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	
Oustomer Tass IS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328		BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	
de de	8,358 8,322	5.65 6.54	3.10 3.29	29.59 32.88	0.81 1.37	0.20	0.13 0.07	0.16	0.01 0.01	19.17 20.70	15.11 14.97	10.39 11.13	47.98 50.85	0.01	0.01 0.01	34.07 33.95	1.13	272.11 301.64	112.61 114.81	2.60 2.50	555 596	
rch nl	7,818 7,280	5.97 5.71	3.27	27.14	1.19	0.12	- 1	0.02	0.01	21.90 19.32	14.96	10.20 9.50	45.80 43.12	0.01	0.01	33.76 33.83	1.02	285.62 214.97	108.97 63.65	2.40 1.97	562 437	
1	8,376 10,141	4.77 5.50	3.06 3.69	13.64 19.62	0.43	0.38 0.15	- 1	0.01	0.62 1.21	13.14 15.36	16.91 19.27	9.17 10.09	36.04 47.79	0.53 0.55	3.02 3.24	33.90 34.24	0.98 1.29	138.88 180.29	80.13 98.94	2.06 2.25	358 444	
	10,784 10,572	5.41 6.03	3.86 3.59	17.64 18.85	0.47 0.36	0.30		- 3	1.38	15.55 16.91	18.84	11.11	56.21 59.03	0.63 0.58	3.16 3.02	34.40 34.15	1.34	190.47 161.96	112.89 112.68	2.55 2.65	476 453	
t	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05	10.53	50.12	0.50	2.75	34.11	1.28	144.18	103.62	2.58	407	
	7,522 7,935	5.65 5.28	2.99 3.08	20.87 25.07	0.65 0.91	0.13 0.29	0.18	0.11	0.68 0.01	16.40 14.60	15.75 15.26	9.07 9.65	37.16 42.21	0.25 0.00	0.27 0.01	33.95 33.68	1.01 0.95	189.98 245.40	86.04 95.74	1.97 1.52	423 494	
al al	8,668 105,667	5.34 67	3.10 40	33.46 279	1.06	0.27	0.22	0.12	0.01	18.32 205	14.23 197	11.87 124	53.40 570	0.00	0.01	33.80 408	0.98	340.03 2,666	115.88	261 28	635 5,840	
a 12CP	8.806	6	3	23	1	0	0	0	1	17	16	10	47	0	- 1	34	- 1	222	100	2	487	1

1			Other Service		
j	jš	j4	j3	ρ	j1
		Western Area			
1		Power			
1		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	os	OS
1		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1,136		301	136	81	617
1,322		305	161	125	730
1,478		320	165	157	837
1,543		301	217	158	866
1,452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1,084		295	137	86	566

														OATT	Part II Long-Ter	m Firm Point-to-P	oint Transmissio	n Service) - Proj	ection													
Column	g1	g2	93	94	gố	96	g7	gß	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	9
Dustomer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Idaho Power	Avangrid	Thermo No.	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Projec	Clatskanie People's t Utility District	Evergreen Biopower, LLC	Garrett Sola	Airport Solar,	EWEB	Falls Creek	Losses	Powerex	City of Roseville							
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTF
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 1023	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	3A 899/ SA 90	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	
lan	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	2	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,51
Feb	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
March	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
April	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
May	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
lun	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	122	100	100	100	50	150	100	100	50	3,72
Jul	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
lug	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
Sept	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	122	100	100	100	50	150	100	100	50	3,7
Det	1,950	50		56	50	80	30	- 11	80	100	100		80	4	19	25	15	10	10	48	25	5	118	100	100	100	50	150	100	100	50	3,6
Nov	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,48
Dec	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,41
Total	22,735	600		672	250	980	360	132	960	1,200	1,200	900	1,093	48	228	300	180	120	120	576	300	50	1,417	1,200	1,200	1,200	600	1,800	1,200	1,200	600	43,41
Nyg 12CP	1,895	50	-	56	21	80	30	- 11	80	100	100	75	91		19	2	15	10	10	48	25	4	118	100	100	100	50	150	100	100	50	3,6

	g30	g31	9					
		City of						
	Powerex	Roseville						Divisor
	LTP	LTP	Total LTP	Total Network	1%	Behind-the	Total Network	Network + OS
	SA 996	SA 881		& OS	growth	Meter	Load	+ LTP
ı0	100	50	3,589	9,809	9,910	243	10,153	13,742
10	100	50	3,589	9,789	9,889	206	10,096	13,684
0	100	50	3,589	9,220	9,314	210	9,524	13,113
0	100	50	3,589	8,518	8,605	210	8,815	12,404
0	100	50	3,589	9,870	9,970	177	10,147	13,736
10	100	50	3,720	11,908	12,027	174	12,201	15,921
10	100	50	3,716	12,739	12,868	163	13,030	16,746
10	100	50	3,716	12,568	12,695	161	12,856	16,572
10	100	50	3,718	11,750	11,869	175	12,044	15,762
0	100	50	3,616	8,813	8,902	182	9,085	12,701
10	100	50	3,485	9,324	9,419	218	9,637	13,122
10	100	50	3,485	10,208	10,312	199	10,511	13,996
10	1,200	600	43,401	124,513	125,781	2,317	128,098	171,499
10	100	50	3,617	10.376	10,482	193	10,675	14,292

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	2	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year)

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
													Energy										
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı
																							Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid			BPA Idaho			
Customer			PacifiCorp					PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho		Renewables Inc.	NTUA	
Class	_	_	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	SA 894	Total NFO
RS / SA	Day	Time	•				SM 339	SM 330	SM 021	SA 000	SA 9/3	SA 020				SA 300	SA 1/5					SM 0/0	SM 094	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12		21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-			15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-			15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34			-		13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38			0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total	•		6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9b - Load Divisor for True up

												2022		Assertment 30 - C	.coad Divisor for I	roe up													
											OATT (Part	III - Network Sen	vice)														Other Service		
olumn		ſ	e	ff	12	13	55	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1	j1	12	3	4		
Oustomer Class 85 / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 308	BPA Gazley NFO SA 229	BPA Clarke PUD E NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 247	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO Sta 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	UAM OS RS 2	PS UMPA i OS 97 RS 637	Deseret OS RS 290	Western An Power Administrati OS BS 262/26	ion	Total OS
ito.		18:00	0.514	4.91	3.05	30.16	un uu	UN 300	004	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.05	2.62	569.732		/01 E	2 6	10 2		032
Fah		8.00	8,805	6.78	3.46	39.66	168			0.12	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		442 4		79 2		862
Aarch		8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		436 4	6 1	14 2		885
lpril .	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	495.702		431 3	3 1	08 2	72	844
fay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		630 8	7 1	45 25		1,153
lun	27	18:00	10,216	6.29	3.49	18.39	0.35	0.05			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		786 13	9 1	61 21		1,371
ul	28	17:00	11,015	5.75		18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501.014		853 163		56 21		1,459
lug	31	17:00	10,623	6.14		17.34	0.33				1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465.333		910 171	0 1	85 21		1,547
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30				1.15	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	448.664		947 183	2 2	00 2		1,612
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30				0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	325.615		496 73	2 1	13 3	JO .	981
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44		0.01	33.75	0.68	296.01	107.88	2.21	572.577 699.435		434 60	5 1	17 3		933
Jec	22	1800	108.914	70.74	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	220.92	13.43	600.82		0.01	419.97	0.62	2 796 35	1,349.75	28.26	699.435		7 290 1 111	3 1	97 34		13,454
Avo 12CP		_	108,914	70.74	39.34	285.78	9.33	2.38	0.53	0.39	0.45	17.25	220.92	133.19		0.28	15.62	409.97 34.16	10.42	2,796.35	1,349.75	28.26	6,190 516		,28U 1,115 607 9	9 1,5	9/ 3,40 33 21	ar :	13,454
~~~~												-10	-11	OATT	Part II Long-Term		oint Transmis	sion Service	-17	-11	-10	-20	-24	-02	-51		-04	-77	-50

1.09.10							-																																
			1											DATE	Part II Long-Ter	n Firm Point to J	Point Transmiss	ion Service																					
Column			g1	g2	93	94	gš	96	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	922	g23	g24	925	g26	927	g28	g29	930	931	932 933	9				
Custom	r		PaofiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA					Divisor
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total Netwo	rk Behind- the		Network + OS
RS	SA Day	Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 995	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS	Meter	Load	+ LTP
Jan Feb March April May Jun Jul			1,921 1,921 1,921 1,921 1,921 2,016 2,016 2,016	3 3 3 3 3 3	0 50 0 50 0 50 0 50 0 50 0 50		5 5 5 5 5 5	5 50 5 50 5 50 5 50 5 50 5 50 5 50	13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2	10 10 10 10 10 10	50	11 11 11 11 11	80 80 80 80 80 80	100 100 100 100 100 100	100 100 100 100 100 100	100 100 100 100 100 100	50 50 50 50 50 50 50 50	150 150 150 150 150 150	100 100 100 100 100 100 100	100 100 100 100 100 100	10 10 10 10 10 10	0 100 0 100 0 100 0 100 0 100 0 100 0 100	- - - 100 100	99 99 99 99 99 80 80	4 4 4 4 4 4	19 19 19 19 19	2 2 2 2 2 2 2	21 22 22 23 24 24 24 25 24 25 25 26 27 27 27 28 28 28 28 28 29 29 29 29 29 29 29 29 29 29 29 29 29	5 10 5 10 5 10 5 10 5 10 5 10 5 10	50 50 50 50 50 48 48	5 5 5 5 5 5 1	- 99 - 99 - 98 - 102 - 122 - 122	3,459 3,459 3,459 3,459 3,562 3,706 3,702	10,6 10,3 9,7 9,1 9,6 12,6 12,6	16 221 27 191 96 211 90 205 51 165 39 182 174 154	1 10,237 1 10,518 1 9,978 5 9,365 9,816 2 12,221 4 13,129 8 12,784	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,486
Sept Oct Nov Dec			2,016 2,016 2,016 1,855 1,855	3 3 3 3	0 50 0 50 0 50 0 50		5 5 5 5	5 50 5 50 5 50 5 50	13 13 13 13		2 2 2 2 2	10 10 10 10	50 50	11 11 11	80 80 80	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	10 10 10	0 100 0 100 0 100 0 100	100 100 100 100	80 80 99	4 4	19 19 19	25 25 25 25	21 22 23 24 24	5 10 5 10 5 10 5 10	48 48 48 48	3 5 5	- 122 - 122 - 122 - 114 - 114	3,704 3,706 3,506 3,506	12,6 8,7 9,5 10,5	54 137 33 168 53 198 98 145	7 12,791 8 8,951 10,151 5 10,743	16,495 12,657 13,657 14,249
Total			23,395	36	0 600	-	67	2 600	156		24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,20	0 1,200	800	1,093	48	228	300	300	0 120	586	50	- 1,335	42,929	128,5	i8 2,125	5 130,683	173,612
Avg 12	Р		1,950	3	0 50		5	5 50	13		2	10	21	- 11	80	100	100	100	50	150	100	100	10	0 100	67	91	- 4	19	25	25	5 10	49	- 4	- 111	3,577	10,7	13 177	7 10,890	14,468

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

### Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance				
1110000	146140	A/Amort-Soft Dev	(568,614,363)				
1110000	146200	A/Amort-Oth Intang	(130,830,061)				
1110000	146201	A/Amort-Hydr-Klamath	0				
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)				
1110000	(13,754,984)						
Attachment 5 input: Total Accumulated Amortization (736.465.711)							

#### PacifiCorp Attachment 11 - Prepayments

### Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category		21 Year-end Balance		Year-end	Day E	oY Average	Other	100% Transmission	ы	ant-related	Lab	or-related
		'						D01-E0		Other	100 % Transmission	rı		Lau	or-relateu
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	17,347,567	\$	20,927,068	\$	19,137,318			\$	19,137,318		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,316,931	\$	2,814,336	\$	2,565,633			\$	2,565,633	_	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$						\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	311,635	\$	321,949	\$	316,792	\$ 316,792				_	
	132045	Prepaid Workers Compensation	Labor-related	\$	114,760	\$	108,124		111,442					\$	111,442
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,632,238	\$	1,528,988	\$	1,580,613			_		\$	1,580,613
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$		\$	-			\$	-		
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-		
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	20,070,575	\$	22,741,356	\$	21,405,965			\$	21,405,965		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$	29,204	\$	29,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	860,083	\$	757,036	\$	808,559	\$ 808,559					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	625,994	\$	736,161	\$	681,077	\$ 681,077					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	-	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707	\$	3,922,186	\$	5,859,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	2,399,927	\$	4,420,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$	37,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$	-	\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	\$	_	\$	507.000	s	253,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914	s	207,914	\$ 207,914	Ì				
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437	\$	185.437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	6	146,102	\$	146,102	s	146,102	\$ 146,102				-	
	132564	Prepaid High Plains	Other	4	556,311	\$	556,311	¢	556,311	\$ 556.311					
	132567			\$	282,370	\$	282,370	s	282,370						
		Prepaid Leaning Juniper	Other	9		_ T		D D						-	
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	-	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874	\$	1,026,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$	557,594	\$	480,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	375,000	\$	187,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	\$	42.667	\$	42,667	\$	42.667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,809	\$	213,579	\$	269,194	\$ 269,194			,		
	132740	Prepaid O&M - Wind	Other	\$	89,949	S	86.856	s	88,402	\$ 88,402					-
	132755	Prepaid Aircraft Maint	Labor-related	\$	100,000	S	83,714	s	91,857	Ψ 00,102				\$	91,857
	132825	Prepaid LGIA Transmission	Other	•	-	\$	-	¢	- 01,007	\$ -				Ť	01,001
	132831	Prepaid BPA Transmission - Wine Country	Other	6		\$		¢	_	\$ -					
	132900	Prepayments - Other	Labor-related/Other	9	1,250,603	S	20,851,021	s	11,050,812	\$ 10,000,000				e	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	9	1,432,437	\$	1,470,260	9	1,451,348	\$ 1,451,348				φ	1,000,012
	132901	Prep Fees-Utah Public Service Commission		9	3,467,002	\$	3,387,132	ý.	3,427,067	\$ 1,451,346					
	132903		Other Other	9	284,329	\$	293,574	D D	288,951	\$ 3,427,067				-	
		Prep Fees-Idaho Pub Util Commission		9	204,329	•	293,574	)	200,951	\$ 200,951				•	
	132909	Prepaid Vehicle Licensing Fees	Labor-related	3	-	\$	40.054.004	a a	- 40 004 0 10					\$	40.004.01
	132910	Prepayments - Hardware & Software	Labor-related	\$	11,130,782	\$	16,251,904	\$	13,691,343		ļ			\$	13,691,343
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$		\$ -		<u> </u>			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$	-	\$	(7,902)			\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)	\$	(4,488,817)	\$	(3,580,982)	\$ (3,580,982	)				
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$	4,488,817	\$	3,588,885	\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$	2,268,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$	-	\$	-	\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	750,000	\$	375,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$	106,302,872	\$	93,931,491	\$ 34,261,743	\$	¢	43,143,681	\$	16,526,067

100.000% 900% 29.892% - \$ 12,896,340 \$ 9.536% 1,575,974 Total Allocated to Transmission by Category

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

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1.517.970	2.112.145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

### PacifiCorp Attachment 13 - Revenue Credit Detail

#### **Revenue Credit Detail**

### Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

39,488,427 **127,429,899** 

### Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	87,941,472

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

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

					Prior Year (month												
					end)												
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation															
Appendix A	input columns at																
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, ln 18 c,d	8.797.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.693.150.000	8.642.150.000	8.642.150.000	9.742.150.000
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1.586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2.945	2.718	2.492	2.265	2.039	1.812	1.586	1,359	1.133	906	680	453	227
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	404,320,904	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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		Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	318.911	368.335	369.808	369.808	369.808	369.812	369,812	369.812	369.812	367.493	366.356	366.356	399.982
100	12-month sum		Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74.673	33.544	33.544	33.544	33.544	33,544	33,544	33.544	33.544	33.544	33.544	33.544
101	12-month sum		Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average		Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)		Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(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, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

### 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 Projection By Category Total Transmission Beg-/End-of-Year related Unfunded SAP Account FERC Account SAP Account FERC Account Description **Account Calculation** Reserve type month end month end Average Category Transmission Plant Labor Other Reserves Estimate by C& 248020 CA GHG Wholesale Obligation Estimate by C&T Unfunded 248028 242 546516 555 (5.6) (2.4) (4.0) Other (3 978) Lidar (Wood Hollow) Estimate by Legal Unfunded 248070 242 545500, 545510 426.3 (2.0) (1.9) (2.0)Other (1.950)545500, 545501, RTI Settlements (Other) Estimate by Legal Unfunded 248070 242 426.5 (0.1)(0.2)(0.1) Other (0.100)505502 Wholesale Contingent Liabilities Estimate by C&T Unfunded 248025 242 555 (0.2) Other (0.131) 505206 (0.0) (0.1)Accum Provision for Rate Refunds - Transmission Estimate by C&T Unfunded 284100 229 301913 (5.3) (1.7) (3.5)(3.515)Accum Provision for Rate Refunds - Wholesale Estimate by C&T Unfunded 284100 229 310975 449 1 (3.2) (1.6) Other (1.620) (11.0) Trapper Mine Reclamation Obligation Unfunded 289517 120163, 515100 151, 501 Estimate by Fuels 253 (9.7)Other (9.691)Klamath Settlement Obligation - Hydro generation Estimate by Legal 289545 (1.2) (1.189) Accrued Right-of-Way Obligation (100% Transmission) Estimate by RMP Finance Unfunded 289955 253 582300 566, 567 (0.2)(0.2) (0.2)100% Transmission (0.164)Estimate by RMP Finance (1.7) Accrued Right-of-Way Obligation (Other) Unfunded 289955 253 (1.749) 582300 (1.7)Prov for Injuries & Damages - General ("Other") Estimate by Legal ("Other") Unfunded 280310 228.2 545050 925 0.0 0.0 0.0 Other 0.000 0.0 545050 0.000 Estimate by Legal ("Labor") Unfunded 280311 228.2 426.5 0.0 Prov for Inirs & Damages ("Labor") Labor Prov for Injrs & Damages ("Other" Estimate by Legal ("Other") Unfunded 280311 228.2 545050 925 (255.5) (423.6) (339.5) Other (339.520) Injuries & Damages Reserve Risk (Insurance Recovery-"Labor") 426.5 0.000 Estimate by Legal ("Labor") Unfunded 116925 228.2 545050 0.0 0.0 0.0 Labor Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Estimate by Legal ("Other") Unfunded 116925 545050 0.0 16.0 8.000 Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Estimate by Legal ("Other") Unfunded 156909 228.2 101003 131 115.3 235.0 175.1 Other 175 106 (5.0) Self-Insured Property Reserve - Pacific Power Estimate by Legal ("Other") Unfunded 280307 228.1 (1.0) Other 545000 (3.0)(3.000)Provision for Customer A/R (CSS) Calculation based on actual: Unfunded 118100 144 144 550750 904 (16.2) (18.1) (17.2) Other (17,167) Provision for Other A/R (OAR) Calculation based on actuals Unfunded 118150 550750 904 (0.1) (0.0) (0.1) Other (0.083) Bad Debt Reserve Joint Use Calculation based on actuals Unfunded 118155 172 301869 454 (0.2) (0.0) Other (0.110) Bad Debt Reserve - Pole Contracts Uncollectible pole contact revenue Unfunded 118157 144 550776 904 (0.1) (0.2) (0.1) (0.1) (0.1) Other (0.090) 144 Provision for Doubtful Debts - Other Calculation based on actuals Unfunded 118168 550750 904 (0.2)Other (0.187)Bad Debt Reserve - Transmission Calculation based on actuals Unfunded 118175 144 550775 (1.0) (0.2) (0.6) Other (0.590) 173 0.0 Provision for Unbilled Revenue PP Calculation based on actuals Unfunded 118200 301119 440 0.0 0.0 Other 0.000 Provision for Unbilled Revenue RMP 301119 0.000 Inventory Reserve - Power Supply Calculation based on actuals Unfunded 120930 154 Various G/I 's 506 553 557 (0.1)(0.1) (1.0) (0.1) Other (0.103) Estimate by RMP Finance 154 (0.9) Inventory Reserve - RMP (T&D) Unfunded 120932 516900 (0.9) Other (0.916) Inventory Reserve - PP (T&D) Estimate by PP Finance Unfunded 120933 154 Various G/L's 593 598 (0.7) (0.4) (0.5) Other (0.549) Estimate by PP/RMP Finance (6.6) Construction Work-in-Progress (CWIP) Reserve 107 Unfunded 148001 554990 557, 573, 598 (6.9)(6.7)Other (6.702)CWIP Reserve-Disallowance Loss Estimate by RMP Finance 148019 107 148019, 554702 108, 426.5 0.0 Other 0.000 124 (0.2) Other (0.197) 162010 Accrued Liquated Damages (Current) - Naughton Estimate by Fuels Unfunded 210675 232 120151, 515100 151 501 (8.5) (4.3) (6.4) Other (6.390) Calculation based on actuals Accrual - Severance Payments Unfunded 235100 232 Various G/L's Follows Labor (3.2) (3.1) (3.1) Labor (3.123) Estimate plus CEO Discretion Annual Incentive Plan (AIP) Unfunded 235510 232 500410 Follows Labor 0.0 0.0 Labor 0.000 (0.972) 401(K) Discretionary 1% Company Match Estimate plus CEO Discretion 215078 232 501250 Follows Labor (1.9) (1.0) Safety Awards Payable Estimate plus CEO Discretion Unfunded 235599 232 500400 Follows Labor (2.3)(0.4) (1.3)Labor (1.340) Citi Card Signing Bonus & Usage Bonus (Deferred Revenue) 0.0 Estimate by A/P Prefunded 289000 253.99 Various G/L's Various Accrued Liquated Damages (NonCurrent) - Naughton Estimate by Mining Unfunded 289540 253.99 210675 232 0.0 0.0 Other Vacation Accrual IBEW 57 Calculation by Payroll Unfunded 248181 242 500515 Follows Labor (2.8) (2.8) (2.8) Labor (2.839) Vacation Accrual IBEW 125 Calculation by Payroll Unfunded 248182 242 500517 Follows Labor (2.2)(2.1) (2.1) Labor (2.148)Calculation by Payroll Vacation Accrual IBEW 659 500520 (2.370) Personal Time Accrual IREW 57 - Laramie Calculation by Payroll Unfunded 248186 242 500515 Follows Labor (0.0)(0.1) (0.1) Lahor (0.054) Personal Time Accrual UWUA 127 242 (3.4)(3.1) (3.257)Calculation by Payroll Unfunded 248187 500518 Follows Labor (3.3)Labor Personal Time Accrual UWUA 197 Calculation by Payroll (0.2) 248188 500519 Follows Labor (0.2) Labor (0.211) Personal Time Accrual Non-Union Calculation by Payroll Unfunded 248189 242 500516 Follows Labor (17.1)(17.5) (17.3) Labor (17 302) Sick Leave Accrual IBEW 57 Calculation by Payroll 248195 242 Follows Labor (6.2) (6.0) Labor (6.100) (6.1)Follows Labor. Supplemental Pension Benefits (Retirement Allowances) Calculation by HR Unfunded 280349 228.3 501102 (1.6) (1.4) (1.5) Other (1.488)Follows Labor, 926 Pension - Local 57 Calculation based on actuarial Unfunded 280350 228.35 501105 (0.5)(0.4) (0.5) Labor (0.467)Follows Labor FAS 158 SERP Liability Calculation based on actuarial Unfunded 280465 228 35 501115 (53.7) (41.6) (47.7) Labor (47.653) 926, 426,5 Accum OCI / partially Follows Labor. FAS 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial offsetting unfunded 200107 210 554032 22.7 12.4 176 Lahor 17 557 SERP liability Follows Labor, 501160 (22.0) (20.3) 228.3 Labor (20.346) Follows Labor, Wasatch Worker's Compensation Reserve 228.3 501160 (2.2)(2.1) (2.2) (2.158) Calculation based on actuarial Unfunded 280490 Labor 926 Totals (315.1) (321.6) (318.4) 0.000 (92.780) (221.919)

Allocators	100.000%	25.783%	9.536%	0.000%	
Total (\$ millions)	(3.679)	0.000	(8.848)	0.000	(12.527)

(12,527,287)

Appendix A input

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

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

## **PACIFICORP**

## **Enclosure 2**

Calculation of Schedule 1 for the Rate Year

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

### Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

## **PACIFICORP**

## **Enclosure 3**

Calculation of True-Up for the preceding calendar year

			2022 True-up	
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data True-up
			l	
Allocat	ors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	31,337,006
2	Total Wages Expense		354.28b	365,503,661
3	Less A&G Wages Expense		354.27b	36,895,696
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	32,229,063,918
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,047,818,088
8	Accumulated Amortization	(Note N)	Attachment 5	730,985,185
9	Total Accumulated Depreciation		(Line 7 + 8)	11,778,803,273
10	Net Plant		(Line 6 - Line 9)	20,450,260,646
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,192,128,820
12	Gross Plant Allocator		(Line 11 / Line 6)	25.4185%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,977,504,550
14	Net Plant Allocator		(Line 13 / Line 10)	29.2295%
Plant 0	Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	7,950,016,989
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)	7,950,016,989
18	General Plant	(Note N)	Attachment 5	1,421,119,389
19	Intangible Plant	(Note N)	Attachment 5	1,117,728,004
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,538,847,394
21 22	Wage & Salary Allocator General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	9.5363% 242.111.831
22	General and intangine Allocated to Transmission		,	, ,
23	Land Held for Future Use	(Notes B & L)	Attachment 5	1,815,058
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,193,943,877

				2022 True-up	
Shad	ed cells are inputs	Notes Reference (FERC Form 1 reference, attachment, or instruction)		2022 Form 1 data True-up	
	Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,093,179,6	
26	Accumulated General Depreciation	(Note N)	Attachment 5	542,514,96	
27	Accumulated Amortization	(Note N)	(Line 8)	730,985,1	
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,273,500,1	
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	9.536 121,444,6	
30	Subtotal General and initial gible Accum. Depreciation Allocated to Transmission		(Line 20 Line 29)	121,444,0	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	2,214,624,2	
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,979,319,60	
dius	tments To Rate Base				
33	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(830,158,78	
	Excess or Deficient ADIT Balance		Attachment 1B	(337,096,65	
	CMID for lease the Township Desirets				
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	(6,6	
	Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(12,480,15	
	Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	14,186,64	
	Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)			
	Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5		
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	9.536	
42	Construction Materials & Supplies	(Note N)	Attachment 5	227,751,1	
43	Wage & Salary Allocator	(riote ri)	(Line 5)	9.536	
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	21,719,0	
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,071,5	
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	22,790,5	
	Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	92,147,0	
48 49	1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note S)	Zero (Line 47 * Line 48)	0.	
	• •		•		
50	Network Upgrade Balance Network Upgrade Balance	(Note N)	Attachment 5	(151,278,4	
		(14010 14)			
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,043,54	
52	Rate Base		(Line 32 + Line 51)	4,685,276,0	

				2022 True-up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data True-up
				•
perat	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	239,061,0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,849,2
55	Less: Account 565		Attachment 5	163,235,2
56	Transmission O&M		(Lines 53 - 55)	64,976,5
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	264,608,5
58	Less Actual PBOP Expense Adjustment		Attachment 5	
59	Less Property Insurance Account 924		320.185b	4,518,3
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,6
62	Less General Advertising Exp Account 930.1		320.191b	15,7
63	Less Membership Dues	(Note C)	Attachment 5	718,4
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	233,189,2
65	Wage & Salary Allocator		(Line 5)	9.536
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22,237,6
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,4
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,4
70	Property Insurance Account 924	(Note F)	Attachment 5	4,518,3
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,3
73	Gross Plant Allocator		(Line 12)	25.418
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,148,4
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	92,147,0
epred	iation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,7
78	Intangible Amortization	(Note H)	Attachment 5	64,151,5
79	Total	, ,	(Line 77 + Line 78)	114,504,3
80	Wage & Salary Allocator		(Line 5)	9.536
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,919,4
82	Abandoned Plant Amortization	(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	148,342,4
axes	Other Than Income			
84	Taxes Other than Income Taxes		Attachment 2	41,703,2
85	Total Taxes Other than Income Taxes		(Line 84)	41,703,2
	The same same same same same same same sam		\	,100,2

2022 True-up 2022 Form 1 data Shaded cells are inputs Notes Reference (FERC Form 1 reference, attachment, or instruction) True-up Return \ Capitalization Calculations Long-Term Debt Attachment 14 Account 221 Bonds 8,832,457,692 87 Less Account 222 Reacquired Bonds Attachment 14 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 8.832.457.692 91 Less Account 226 Unamortized Discount (Note T) Attachment 14 24,107,931 92 Less Account 181 Unamortized Debt Expense (Note T) Attachment 14 42.264.539 93 Less Account 189 Unamortized Loss on Reacquired Debt Attachment 14 2,596,858 (Note T) Plus Account 225 Unamortized Premium (Note T) Attachment 14 1,586 Plus Account 257 Unamortized Gain on Reacquired Debt 95 (Note T) Attachment 14 96 Net Proceeds Long Term Debt Sum Lines 90 through 95 8.763.489.950 Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense (Notes R & T) Attachment 14 404.320.904 98 Less Hedging Expense (Note R) Attachment 14 99 Account 428 Amortized Debt Discount and Expense (Note T) Attachment 14 4.457.195 Account 428.1 Amortized Loss on Reacquired Debt Attachment 14 443.653 100 (Note T) 101 Less Account 429 Amortized Premium Attachment 14 2.718 (Note T) 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 102 409,219,034 Preferred Stock and Dividend 104 Account 204 Preferred Stock Issued Attachment 14 2.397.600 Attachment 14 105 Less Account 217 Reacquired Capital Stock (preferred) 0 106 Account 207 Premium on Preferred Stock Attachment 14 107 Account 207-208 Other Paid-In Capital (preferred) Attachment 14 0 108 Less Account 213 Discount on Capital Stock (preferred) Attachment 14 0 109 Less Account 214 Capital Stock Expense (preferred) Attachment 14 0 110 **Total Preferred Stock** Sum Lines 104 through 109 2,397,600 111 Preferred Dividend Attachment 14 (Enter positive) 161,902 Common Stock 112 Proprietary Capital Attachment 14 10.213.677.222 113 Less: Total Preferred Stock 2.397.600 (Line 110)

Attachment 14

Attachment 14

Sum Lines 112 through 115

72,292,123

(16,125,816)

10,155,113,314

114

115

116

Less: Account 219

**Total Common Stock** 

Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings

					2022 True-up
Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
0.1.4.00	Como al o impato			(Carto i emiliare), and among a medicale.	True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99%
118	Preferred percent	Preferred Stock	(	(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	53.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.67%
		Preferred Stock cost = Preferred Dividends /		`	
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.19%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.19%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.3890%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	346,193,653
Compo	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deducti		Per state tax code	0.00%
131	T T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT		1 of state tax sour	24.587%
132	T / (1-T)		۲//		32.602%
	ITC Adjustment			Attaches and 5	(200 500)
133 134	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(308,583) <b>(409,189)</b>
	Income Tax Component =  Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCL	.TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	79,352,089
135b <b>135c</b>	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	ion Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	(19,896,011) <b>(26,382,594)</b>

				2022 True-up
Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
J	3000 410 111440		real state (1 Enter state 1 relations, attachment, of monaction)	True-up
keveni	ie Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	5,979,319,607
138	Total Adjustment to Rate Base		(Line 51)	(1,294,043,542
139	Rate Base		(Line 52)	4,685,276,065
140	Total Transmission O&M		(Line 75)	92.147.05 ²
141	Total Transmission Depreciation & Amortization		(Line 83)	148.342.49
142	Taxes Other than Income		(Line 85)	41,703,289
143	Investment Return		(Line 127)	346.193.653
144	Income Taxes		(Line 136)	52,560,307
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	680,946,798
	·		,	
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	7,950,016,989
147	Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666
148	Included Transmission Facilities		(Line 146 - Line 147)	7,599,732,322
149	Inclusion Ratio		(Line 148 / Line 146)	95.599
150	Gross Revenue Requirement		(Line 145)	680,946,798
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	650,943,690
	Revenue Credits			
152	Revenue Credits		Attachment 3	146,736,897
132	Revenue Credits		Attachment	140,730,037
153	Net Revenue Requirement		(Line 151 - Line 152)	504,206,793
	Net Plant Committee Change			
154	Net Plant Carrying Charge Gross Revenue Requirement		(Line 150)	680,946,798
155	Net Transmission Plant		(Line 130) (Line 17 - Line 25 + Line 34)	5,856,837,377
156	Net Plant Carrying Charge		(Line 17 - Line 23 + Line 34)	11.6265
157	Net Plant Carrying Charge without Depreciation		(Line 154 / Line 155) (Line 154 - Line 76) / Line 155	9.2802
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4718
	Net Blant Counting Change Coloristics and 400 Basis Beint inspect in DOF			
159	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	282,192,839
160	Increased Return and Taxes		Attachment 4	431,681,746
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	713.874.585
162	Net Transmission Plant		(Line 139 + Line 160) (Line 17 - Line 25 + Line 34)	5,856,837,377
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	12.1887
164	Net Plant Carrying Charge per 100 Basis Point inclease in NOE  Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 / Line 162) (Line 161 - Line 76) / Line 162	9.8424
165	Net Revenue Requirement		(Line 153)	504.206.79
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	304,200,73
167	Transmission Incentive Credit		Attachment 7	5.401.41
168	Interest on Network Upgrade Facilities		Attachment 5	5.813.346
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	515,421,550
	Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,468
171	Rate (\$/MW-year)	(	(Line 169 / 170)	35,626
172	Network Service Rate (\$/MW-year)		(Line 171)	25 626
1/2	Network Service Rate (\$/MVV-year)		(Line 171)	35,626

2022 True-up

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Silaueu cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	True-up

#### Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 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	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$650,943,690
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3, Line 6 Attachment 3, Line 12	\$6,199,584 \$140,537,314
4	Total Revenue Credits	Line 2 + Line 3	\$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,401,411
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$515,421,550
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,468
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.625756
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.968813
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.685111
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.137022
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.097873
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.56
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.08

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	<b>Total Company</b>	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,316,074	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)	)			A	ttachment 1a input>	(815,232,930)

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	D	E	F	$oldsymbol{G}$
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0	3,085,569	CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
							Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300	920.182 LTIP - non current	6,376,812	0	0	0		employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	784.322	0	0	0	704 222	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
201320	720.000 Severalice Accidal - Cash Dasis	104,322	U	0	0	104,322	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	381.172	381.172	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
						-	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
							Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	546,673	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462 FAS 133 Deri	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
	415.839 NonCurr Liab - Frozen MTM	8.961.246	8.961.246	^	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Li		0,901,240	0,901,240	0	U	U	Non-current liability for frozen mark to market derivatives.
regulatory E	abilities.						Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
007040							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0	Jim Bridger Plant pursuant to Docket UE-191024.  Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64.244	0	0	0	customers for Klamath River Dams Removal.
201043	100.002 RE-Indinatif Baris Removal - OA	04,244	04,244		•	•	Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL - Income Tax Deferral - WA	2.194.452	2,194,452	0	0		rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
20/055	705.344 RL - Income Tax Deletral - WA	2,194,452	2,194,452	0	U	U	and reduced the federal income tax rate from 35% to 21%.  Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	amortization for return to Idaho customers pursuant to regulatory order.
207062	705 249 DI Dretested DDSE EDIT Americation OD	400	400	^	_		Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.  Regulatory liability established to record the deferral of protected property related EDIT
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5.683.657	5.683.657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
201004	100.010 NE 110.00.0011 WE EDIT PHINTUZBROIT- 01	5,005,057	0,000,007	U	0	0	Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
		., ., .,					Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.

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287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	(	Regulatory liability established to defer California's portion of protected property relate recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to 0 35% to 21%.	tax rate from
287112	705.288 RL - Protected PP&E EDIT - ID	20.492.984	20.492.984	0		Regulatory liability established to defer Idaho's portion of protected property related Ei as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate fro 0 21%.	
20/112	703.200 KE*Flotecied Frac EDIT - ID	20,492,904	20,432,504	0		Regulatory liability established to defer Oregon's portion of protected property related	EDIT
287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	(	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income I 0 35% to 21%. Regulatory liability established to defer Washington's portion of protected property rela	
287114	705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to 35% to 21%.	
207111	100.200 TE 110000011 WE 2011 WA	20,010,000	20,510,000		,	Regulatory liability established to defer Wyoming's portion of protected property relate	
287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	(	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income I 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related ED	
287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	(	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate fron 21%	om 35% to
						Regulatory liability established to defer California's portion of non-protected property recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income	
287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	(	0 35% to 21%.  Regulatory liability established to defer Washington's portion of non-protected property	ty related
287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	(	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal inc 0 from 35% to 21%.	come tax rate
						Regulatory liability established to defer Wyoming's portion of non-protected property re recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income is	
287125	705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0		0 35% to 21%.  Regulatory liability established to recover Washington's portion of Colstrip and Jim Bri	idger
287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	(	incremental decommissioning pursuant to Docket UE-191024     Regulatory liability for California's share of decommissioning costs for the Cholla stear	-
287174 287175	705.410 RL - Cholla Decommissioning - CA 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619,166	0	(	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam pl	
287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam	plant.
287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	(	0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam pla Regulatory liability for Wyoming's share of decommissioning costs for the Cholla stear	
287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	(	0 Regulatory liability established to record sales of Clean Fuel Program credits sold to re	
287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	(	0 entities, to be used to fund programs that benefit Oregon customers.	
287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	(	Regulatory liability with respect to the effects of flow through from PP&E book/tax diffe 0 other deferred items that do not have current provision impacts.	
287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	(	Regulatory liability established to account for the deferral of protected property-related  O PMI's portion of Bridger Coal Company fixed assets	d EDIT for
						Regulatory liability established with respect to the excess deferred income taxes asso non-property accumulated deferred income taxes allocable to California resulting from	ciated with the
287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	(	0 in the income tax rate.	-
287195	705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	,	Regulatory liability established with respect to the excess deferred income taxes asso non-property accumulated deferred income taxes allocable to Washington resulting from the control of the control o	om the
		6 465 408	6 465 408	0		0 change in the income tax rate.  Regulatory liability used to track future revenue associated with recoverable post-retire	ement welfare
287198 287200	320.279 RL - FAS 158 Post-Retirement 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	(	0 expenses. 0 Regulatory liability with respect to the Washington decoupling mechanism.	
						Regulatory Liability established to record difference between the approved accelerate in the 2015 WA GRC and the current depreciation amounts from the last depreciation	d depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	(	units at the Jim Bridger Plant and Colstrip Unit 4.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program and Colstrip Unit 4.  Regulatory Liability established to record Energy Savings Assistance (ESA) Program and Colstrip Unit 4.	activities
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148.244	148,244	0		(ESA collections from California offset by ESA program expenditures incurred) in a reg	gulatory
201200	TOULDO THE Energy durings recondition (EST) OF	110,211	110,211		,	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is	
						implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out p leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.	orogram and
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	(	Regulatory liability established as a balancing account for a pass-through benefit to Id	daho
287213	425.381 RL - BPA Balance Act - ID	6.863	6.863	0		customers from BPA (Bonneville Power Administration) under the Northwest Power A	Act where
20/210	TEO.001 TE SET TEMENTO FOR TE	0,000	5,555		,	0 qualifying customers receive a credit to their bill.  Contra regulatory liability established to account for Washington's share of the ARO re	
						difference on Trojan unrecovered plant and decommissioning costs. The reason for the account is that substantially all Trojan - related costs were disallowed in Washington; to	
				_		Washington portion of any decommissioning costs associated with Trojan should be re	
287225 287227	605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL - UT Solar Feed-in Tariff - NC	15,026 3,026,841	15,026 3,026,841	0	(	below-the-line.      Regulatory liability established to record UT solar Feed in Tariff.	
287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0		Regulatory liability established to record the Washington Power Cost Adjustment Med	hanism
201231	100.010 INC - WA DOLLAR O - MOROURIGH	000,043	000,043	0		(PCAM) deferrals.  Regulatory liability established to record the Oregon Power Cost Adjustment Mechanic	ism (PCAM)
287233	705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	(	and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory I  established to record the Oregon 2017 FERC Refund.	
287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	(	Regulatory liability established to record the California Energy Cost Adjustment Clause 0 deferrals.	e (ECAC)
						This account is to reclass the deferred tax balances related to regulatory assets or liat the balance of the regulatory assets result in a credit balance instead of a debit balance	bilities where
287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	(	0 versa.  Regulatory liability established to record purchase of California greenhouse gas pollut	
287238	705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	(	0 allowances .	
287252	705.263 RL - Sale of REC - WA	9,790	9,790	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable 0 credits revenue that will be given back to Washington customers.	
287262	100.100 RL ITC	141,964	141,964	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsect	tion 46(f)(2).
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	84,697		0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus to	ax
287268	·	325.872	325.872	0		0 depreciation.  Regulatory Liability established to track the difference between REC revenue included	d in rates and
	705.336 RL - Sale of RECs - UT			0		Utah's allocation of the actual REC revenue received by the Company.  Regulatory Liability established to track the difference between REC revenue included.	d in rates and
287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0	(	0 Wyoming's allocation of the actual REC revenue received by the Company.	

007074	705 004 DI O-I (DEO OD	105 801	105 801				Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261 RL - Sale of RECs - OR	105,801	105,801	U		(	Oregon's allocation of the actual REC revenue received by the Company.  This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
							the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284	610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	(	(	versa.
287299	705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	(	(	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0			Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
				•			Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities	17,231,816	17,231,816	0	(	) (	retirement obligations.
							Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316	715.720 Reg Liability - BPA Balancing Account - WA	205.301	205,301	0			qualifying customers receive a credit to their bill.
201010	110.720 Rog Elability Br A Balanoing Account 177					,	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145 RL- DSM Balance	867,977	867,977	0	(	) (	
287390	610.141 RL - WA Rate Refunds	700.026	700,026	•			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390	610.141 RL - WA Rate Retunds	700,026	700,026	0		(	Regulatory liability established to record the effects of changes in fair value of certain derivative
							instruments entered into to hedge the Company's future retail resource requirements.
287395	730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	(	) (	
287418	705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
20/410	705.241 KL- Alternative Rate for Energy Program - CARE - CA	153,900	153,906	<u> </u>		(	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
							representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	(	) (	Plant that are in excess of those approved for recovery by regulatory authorities.
007445	040 440 BL UTILIANA Francis Malling	336.911	336.911	•			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445	610.142 RL - UT Home Energy LifeLine	336,911	336,911	0		(	Lifeline Program.  Regulatory liability established to record the balancing account activitys for the Washington Low
287453	610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	(	)	Income Energy Assistance Program.
							Regulatory liability established to record revenues received from customers participating in the
207470	705 270 DI Blue Cle Dressen OD	550.007	EE0.007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473	705.270 RL - Blue Sky Program OR	550,267	550,267	0		)	energy certificates.  Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287474	705.271 RL - Blue Sky Program WA	122,968	122,968	0	(	) (	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
287475	705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable
201413	703.272 T.C Blue Sky Flogram CA	33,020	33,020	0		,	energy certificates.  Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287476	705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	(	)	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	36,773	36,773	0			energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287478	705.275 RL - Blue Sky Program WY	161,800	161,800	0	(	(	energy certificates.  Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carry	vforwards						
287280	DTA State Charitable Contribution Limitation	187,893	187,893	0	(		Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0		)	State net operating loss carryforward for income tax purposes.  Federal income benefit for the deduction state taxes associated with state net operating loss
287449	DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0			carryforward.
287371	DTA 930.100 Oregon BETC Credits	584,208	584,208	0			Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	DTA BETC Purchased Credits	331,353	331,353	0	(		Oregon state income tax credit carryforward.
287497 287494	DTA BETC Purchased Gain DTA Idaho ITC Carryforward	75,465 18,813,201	75,465 18,813,201	0			Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269	DTA Colorado Tax Credit Carryforward	132,444	132,444	0			Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward	275,386	275,386	0	(		California state income tax credit carryforward.
Loss Conti	ngencies						
873/1/2070	710.530/415.81Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retir	ement Obligations	34,470,231	34,470,231	U			insurance reserve anticipated for potential claims.
287339	105.400 FAS 143 ARO Liability	72,638,523	72,638,523	0	(	) (	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Defer	rred Assets:						
287100	Valuation Allowance for State Credit DTA						Valuation allowance against state income tax credits that may not be utilized before expiration.
201 100		(12 202 100)	(12 202 100)	0			
	Valuation's monants for State Stock 5 171	(12,292,199)	(12,292,199)	0	(	) (	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
				0	(	) (	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179	910.535 Klamath Settlement Obligation	(12,292,199)	(12,292,199) 584,654	0	(	) (	Klamath Settlement.
	910.535 Klamath Settlement Obligation	584,654	584,654	0			
287179 287181				0	(		Klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
	910.535 Klamath Settlement Obligation	584,654	584,654	0			Klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287181	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4	584,654 1,313,391	584,654 1,313,391	0 0	(		Klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected
287181 287183	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404	584,654 1,313,391 2,709,404	0 0	(		Klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 287183 287199	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404 (40,763)	584,654 1,313,391 2,709,404 (40,763)	0 0 0		) (	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287181 287183	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404	584,654 1,313,391 2,709,404	0 0 0 0	(	) (	Klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 287183 287199 287211 287214	910.535         Klamath Settlement Obligation           205.201         Inventory Reserve - Cholla Unit 4           425.160         Lease Liability (Operating Lease)           220.101         Bad Debt           425.226         Deferred Revenue - Other           910.245         Contra Receivable Joint Owners	584,654 1,313,391 2,709,404 (40,763) 206,891	584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0	(		klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments recognized for tax and not for book.  Reserve against receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan
287181 287183 287199 287211 287214 287215	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholia Unit 4  425.160 Lease Liability (Operating Lease)  220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners  910.936 Realized G/L Trading Sec	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0	(	728	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments recognized for tax and not for book.  Reserve against receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287181 287183 287199 287211 287214	910.535         Klamath Settlement Obligation           205.201         Inventory Reserve - Cholla Unit 4           425.160         Lease Liability (Operating Lease)           220.101         Bad Debt           425.226         Deferred Revenue - Other           910.245         Contra Receivable Joint Owners	584,654 1,313,391 2,709,404 (40,763) 206,891	584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0 0 0 0 0		728	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments recognized for tax and not for book.  Reserve against receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued final reclamation expenditures for the Trapper mine.
287181 287183 287199 287211 287214 287215	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholia Unit 4  425.160 Lease Liability (Operating Lease)  220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners  910.936 Realized G/L Trading Sec	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0		) (()	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan linvestments.  Accrued final reclamation expenditures for the Trapper mine.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287181 287183 287199 287211 287214 287215 287216 287219	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)  220.101 Bad Debt  425.226 Deferred Revenue - Other  910.245 Contra Receivable Joint Owners  910.936 Realized G/L Trading Sec  605.715 Trapper Mine Contract Obligation  715.810 Chehalis Mitigation Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0		726	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments recovable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other
287181 287183 287199 287211 287214 287215 287216	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)  220.101 Bad Debt  425.26 Deferred Revenue - Other  910.245 Contra Receivable Joint Owners  910.936 Realized G/L Trading Sec  605.715 Trapper Mine Contract Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0 0 0 0		726	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments recognized for tax and not for book.  Reserve against receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued final reclamation expenditures for the Trapper mine.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)  220.101 Bad Debt  425.226 Deferred Revenue - Other  910.245 Contra Receivable Joint Owners  910.938 Realized G/L Trading Sec.  605.715 Trapper Mine Contract Obligation  715.810 Chehalis Mitigation Obligation  605.301 Environmental Liability - Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0		728	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.  Non-regulated environmental remediation costs required at various abandoned/closed mines and
287181 287183 287199 287211 287214 287215 287216 287219	910.535 Klamath Settlement Obligation  205.201 Inventory Reserve - Cholla Unit 4  425.160 Lease Liability (Operating Lease)  220.101 Bad Debt  425.226 Deferred Revenue - Other  910.245 Contra Receivable Joint Owners  910.936 Realized G/L Trading Sec  605.715 Trapper Mine Contract Obligation  715.810 Chehalis Mitigation Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0		728	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments recognized for tax and not for book.  Reserve against receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued final reclamation expenditures for the Trapper mine.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.  Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535         Klamath Settlement Obligation           205.201         Inventory Reserve - Cholla Unit 4           425.160         Lease Liability (Operating Lease)           220.101         Bad Debt           425.226         Deferred Revenue - Other           910.245         Contra Receivable Joint Owners           910.936         Realized G/L Trading Sec           605.715         Trapper Mine Contract Obligation           715.810         Chehalis Mitigation Obligation           605.301         Environmental Liability - Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0		728	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued final reclamation expenditures for the Trapper mine.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.  Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.  Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535         Klamath Settlement Obligation           205.201         Inventory Reserve - Cholla Unit 4           425.160         Lease Liability (Operating Lease)           220.101         Bad Debt           425.226         Deferred Revenue - Other           910.245         Contra Receivable Joint Owners           910.393         Realized G/L Trading Sec           605.715         Trapper Mine Contract Obligation           715.810         Chehalis Mitigation Obligation           605.301         Environmental Liability - Regulation           605.302         Environmental Liability - Non Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0		728	klamath Settlement.  Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.  Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.  Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.  Advanced payments receivable due from joint owners.  Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.  Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.  Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

1							
287256 70	05.452 Reg Liab - WA Property Insurance Reserve	(4.641)	(4.641)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201230 10	10.452 Neg Elab - WA Property Insurance Neserve	(4,041)	(4,041)				Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 70	05.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0			in excess of insurance claims incurred.
			1,000	<u> </u>		,	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 70	05.454 Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	(		
							Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 70	05.455 RL - Property Insurance Reserve - WY	227,366	227,366	0	(		recovered in excess of insurance claims incurred.
							Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0			expiration.
							Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 42	25.150 Lewis River- LWD Fund Liab	262,450	262,450	0	(	0	enhancement.
							Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 20	05.210 ERC Impairment Reserve	501,567	501,567	0	(	0	emission reduction credit.
287321 10	00.100 ITC	532,974	532,974	0			Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
							Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 71	15.105 MCI F.O.G. Wire Lease	137.567	137.567	0			the annual service agreement period.
							Accrued liability for refundable cash deposits received from customers who wish to reserve
1							transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 41	15.110 Transmission Service Deposit	561,449	0	561,449	(		income when the service contract is fulfilled.
		55.1,1.10		,			Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 22	20,100 Bad Debts Allowance - Cash Basis	4.608.428	4.608.428	0	(	0	a control map may be a control of a control
	05.150 Miscellaneous Current & Accrued Liability	872.366	872,366	0		0	Miscellaneous accrued liabilities related to PacifiCorp.
	25.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0			Accrued liability for prepaid rents on company owned utility poles.
201010 12	Control Contro	020,201	020,201	•			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 42	25.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0			enhancement
201031 42	N Ompgua octaement Agreement	0,001,020	0,001,020				Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 42	25.120 Bear River Settlement Agreement	4.081.653	4.081.653	0			settlement obligations.
201032 42	bear river detilement Agreement	4,001,000	4,001,000	•			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 42	25.110 Tenant Lease Allowances	15.274	15.274	0			be amortized as expenses are incurred.
	D5.200 M&S Inventory Write-off	406.016	406.016	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	D5.710 Reverse Accrued Final Reclamation	571.190	571.190	0		4	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
	D5.710 Reverse Accrued Final Recialitation D5.125 Accrued Royalties	3.660.987	3,660,987	0			Accrued liability for royalty payments to the Mineral Management Service on coal production.
201430 30	DS. 125 Accrued Royalties	3,000,967	3,000,907	U	(		
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
007117 71		0.005.700					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 72	20.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	(	2,065,766	Mine to the Hunter plant.
007100		070 507					Deferred tax account represents the difference between book income capitalized to inventory and
	05.025 Fuel Cost Adjustment	670,527	670,527	0			taxable income from Bridger coal.
	Non-curr def fed tax cor ben of int	332,209	332,209	0			Non-current federal benefit of interest on corrections.
	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0			Non-current federal benefit of interest on uncertain positions.
	Non-curr def sta tax cor ben of int	71,819	71,819	0	(		Non-current state benefit of interest on corrections.
	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0		0	Non-current state benefit of interest on uncertain positions.
Rounding		19	19	0		0	
Subtotal - p234		701,421,321	673,062,464	561,449	(	27,797,408	
	Above if not separately removed	(61,344,095)	(61,344,095)	0	(	0	
	Above if not separately removed	2,065,766	0	0	(	2,065,766	
Total		760,699,650	734,406,559	561,449	(	25,731,642	

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

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 0 0

- Instructions for Account 281:

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

C Gas, Prod, E F G

	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code D Section 1031, otherwise knows as a "like-kind exchange."
· ·	1	,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	(	Deale to difference for the control leading and described on the dealers of the d
287766 610.101 Amortization NOPAs 99-00 RAR	39 220	39 220	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610 105.403 Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	Ō		Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	(	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110,631)	0	0	(110,631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically pelated to hydro-relicensing costs transferred to plant-in-service.
287605 105.120 Book Depreciation	3,151,269,034	3,151,269,034	0	Ó	(	Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	(	D Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs 287605 105.101 Capitalized labor costs - Medicare Subsidy	24,979,766 1,565,135	24,979,766 1.565,135	0	0		D Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.  Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,505,135	806,855,823	(806,855,823)	0		D PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	Ó	0	(33,645,425	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291	) PowerTax Report #257: General Book Allocation Group.  Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0		D tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	(	Book-tax basis difference related to contributions in aid of construction.      Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve to book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0		
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0		Reserve established for inactive projects included in CWIP.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0		interest on debt
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	•			Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,065)	(1,953,005)	U	U		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	(	1 taxable income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0		interest on debt.
287928 425.310 Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.125 Tax Depreciation	(5.364.730.483)	(5,364,730,483)	0	0		O North Umpqua FERC license pursuant to Financial Accounting Standard 143.  Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	(	book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417		Tax adjustment to account for the difference between federal and state depreciation methodologies primarily resulting from states that have not adopted bonus depreciation.
287605 105.125 Fixed Assets - State Modifications 287605 105.131 Idaho Disallowed Loss	513.632	513,632	0	10,721,417		D Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
						Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election 287929 105.460 Non-ARO Removal Costs	(306,514)	(306,514) (269,264,827)	0	0		0 in the period paid and incurred for income tax purposes. 0 Regulatory liability related to removal costs.
			0	•	,	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(	be reversed upon audit by the Internal Revenue Service.
						Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0		the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0		0
	0.00					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	6 income tax normalization rules.  Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0		income tax normalization rules.
		410.500.55				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0		D account 281.  Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,168,945	24,168,945	0	0	(	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0		D and for mounts tax, purposes are deductible in the period they are paid and incurred.
						Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0		D associated with steam assets.  Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		associated with steam assets.
*						Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0		Dassociated with steam assets.  Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
- /						

					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
					that have been previously been paid by customers at a tax rate higher than the current tax rate and
		0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
64,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
					Operating lease assets established pursuant to the new leasing accounting standards under ASC
15,908)	(2,715,908)	0	0	0	842.
					Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
					change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
					accounting for income tax purposes for certain expenditures which were previously being
					capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
70,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
					arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
41,832)	(41,832)	0	0		between book basis and tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible periodic depletion for
94,152	94,152	0	0		book and tax purposes.
87,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
0	0	0	0	0	
14,040) (	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
28,264)	(190,228,264)	0	0	0	
0	0	0	0	0	
15,776) (	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	81,929) 264,827 (15,908) (15,908) (41,832) 94,152 887,679 0 44,040) (28,264) 0 (15,776)	264,827 269,264,827 115,908) (2,715,908) (70,922) (157,570,922) (41,832) (41,832) 94,152 94,152 94,152 94,152 887,679 7,887,679 0 0 40,000 (2,117,907,804) 28,264) (190,228,264) 0 0	264.827 269.264.827 0 15.908) (2,715,908) 0  70,922) (157,570,922) 0  41.832) (41.832) 0  94.152 94.152 0  887,679 7.887,679 0 0 0 0 40,040) (2,117,907,804) (806,679,173) 28,264) (190,228,264) 0 0 0	264,827 269,264,827 0 0 0 15,908) (2,715,908) 0 0 0 (70,922) (157,570,922) 0 0 41,832) (41,832) 0 0 94,152 94,152 0 0 94,152 94,152 0 0 0 0 0 0 0 0 0 44,040) (2,117,907,904) (806,679,173) 16,610,786 28,264) (190,228,264) 0 0 0	81,929) (192,181,929) 0 0 0 0 0 0 0 0 15,908) 0 0 0 0 0 0 0 0 0 0 0 0 0 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 Plant 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

#### PacifiCorp

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

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity  0 Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1.054.156)	(1.054.156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
	(2,222,222,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community  O Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation  Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the 0 Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services  Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to b
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution 0 emission allowances .
200933 413.033 RA - GRG Allocation - CA - Noticultent	(717,234)	(717,234)	U	U	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
200930 415.040 RA - Oregon Metto Business Tax	(6,165)	(0,100)	U	U	Docket UM 2138.  Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0 customers through California rates.
	(470,000)	(470.000)			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	sustained at the Lake Side generating plant.     Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 (PCAM) deferrals.
	(5)151,555)	(0,101,000)		-	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.  Regulatory asset established for the Oragon allegated plants of evaluator for any elected to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to grequest for proposal for new generation.
207 350 413.040 IVA • Deterred independent Evaluator ree • Ort	(9,471)	(5,471)	U	U	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
					Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	deferrals.     Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	Regulatory asset established to record the loano Energy Cost Adjustment Mechanism (ECAM)  Oldeferrals
			·		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.  Pagulatory asset established to record each injuryed for demand olds management which are
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
					and according to galacinos established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0
007004 445 000 DA Ferimental Contr	(27,388,281)	(27,388,281)		0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	U	U	amortized over a ten-year period for state regulatory purposes.  Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
•	, , ,				Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201013 140.100 IVX = FOST Weiger Eoss = Neadquired Debt	(097,297)	(091,291)	0	U	<ul> <li>issuance, or over the life of the new issuance if the original issuance was refinanced.</li> <li>Regulatory asset established to track the recoverable expenses associated with pension liability.</li> </ul>
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
					Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0 benefits liability.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)  0 deferrals
Editor Tid. Grant Editing Except to Grant Mondard M.	(10,200)	(10,200)			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
207040 A45440 DA 5 AW 445	(47 700 440)	//= === //			Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining 287841 415.411 Contra RA - Deer Creek Abandonment - CA	(47,792,143) 310.618	(47,792,143) 310.618	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.     Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	-	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845         415.415         Contra RA - Deer Creek Abandonment - WA           287846         415.416         Contra RA - Deer Creek Abandonment - WY	1,054,042	1,054,042	0	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
267646 415.416 Collia RA - Deel Creek Aballuolillielit - W1	720,231	720,231	U	U	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
					Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849 415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
2070F0 445 405 Comba DA LIMBAA Danalan					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	<ul> <li>pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.</li> <li>Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the</li> </ul>
					UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
					Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0 3 7
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
25, 555 1.5.000 174 - Deleting Overbuilderi Oosts - WT	(410,007)	(410,007)	U	U	Regulatory order.  Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0 program (Oregon House Bill 3039).
007000 445 070 PA D-6					Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(11,018) (8,961,246)	(11,018) (8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals.     Regulatory asset related to frozen mark to market derivatives.
20,000 1,0,007 174-11020H WHW	(0,501,240)	(0,501,240)	U	U	Regulatory asset related to frozen mark to market derivatives.  Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	o included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
		,,			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim  Bridger Unit4, Naughton Unit 1 and Unit 2.
	(100,204)	(100,204)			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
Territoria de la company de la	(007,302)	(007,302)	U	U	lewarded with a deducto their bill.

287917 705.451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL - Property insurance Reserve - OK	(3,703,317)	(3,703,317)	U	U		Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
				_	_	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	0	0	(	for that difference.  Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	U	U	(	Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
						or the otal oustainable transportation and Energy Flam (of Er ) Fliot Flograms.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	C	
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	(	
287960 415.855 RA - Storm Damage Deferral - CA 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(96,569) (2,670,717)	(96,569) (2,670,717)	0	0		Regulatory Asset established to defer storm related costs in California.  Regulatory asset established for the UT Solar incentive program costs.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	2.103.559	(2,670,717)	0	0		Regulatory asset established as an offset to the increase in post-employment obligations.
LOTOTE GEOLEGO TO CONCENIDAD MICHORAL CONCENIDAD CONCEN	2,100,000	·			2,100,000	SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	(	in a credit balance.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
			_	_	_	to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	(	effective January 1, 2021.
287982 415.921 RA - Depreciation Increase - Utah	(299.074)	(299.074)	0	0		Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
201302 410.321 IVA - DEPICUATION HIGICASC - Otali	(299,074)	(299,074)	U	0		Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0		due to the implementation of new rates on January 1, 2014.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	( )				Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	(	Docket 20-035-04.
287994 415 929 RA - Carbon Decommissioning - CA	(00.400)	(92.132)	•	0		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA 287996 415.675 RA - Preferred Stock Redemption Loss - UT	(92,132) (44,810)	(92,132)	<u> </u>	0		directed in the California general rate order/stipulation.  Regulatory asset established to record Utah's portion of stock redemption costs.
201990 413.013 IA - Fleielled Stock Redelliption Loss - 01	(44,010)	(44,010)		U		Balancing account to record the program costs for the conversion of master metered mobile home
297007 A45 962 DA CA Mahila Hama Dark Conversion	(53,420)	(52.420)	0	0	,	parks to direct utility service.
287997 415.862 RA - CA Mobile Home Park Conversion FERC 283 - Other	(53,420)	(53,420)	U	U	(	parto to allocating corride.
FERC 203 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(	subsidy, required under FAS 158.
				_	_	Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	(	the east side repowered wind facilities.  Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
200710 210.170 Trepaid - To A Odin - West	(00,420)	(03,420)		•		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	C	financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	C	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(96.044)	(96.044)	•	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287569 720.805 FAS 158 Funded Pension Asset	(15.544.398)	(15.544.398)	<u> </u>	0		escalated, over a period of 9 years for habitat enhancement.  Represents the funded pension asset under FAS 158.
207309 720.000 FAS 130 Fulluled Petision Asset	(13,344,330)	(13,344,350)		U		Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	0	0	(	amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	(	over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(852.418)	(852.418)	•	_		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	U	U	(	months or less.  Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0		over a period of 12 months or less.
2 1paid 10.00 10 1 00	(55,567)	(55,501)	•			Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	Ó	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	(	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582.461)	0	0	0	(582.461)	investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	(002,401	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0	0	(	Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	Ó	0		(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0			
Less FASB 109 Above if not separately removed  Less FASB 106 Above if not separately removed	(99,085)	(99,085)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
, where	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	II.

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
   So 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

			(	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	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	(000,774,402)	17,572,093	(133,370,103)	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,501,315	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)	)					(845,084,633)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,316,074	(11,431,280)	(815,232,930)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 & 9	for True-Up				(830,158,781)

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 AD	IT-190						
	<b>A</b>	В	C	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be							
287414	505.700 Accrued Retention Bonus	6,635	6,635	0	0		Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000	000.000	5.829.033					Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	0	5,829,033	employees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201324	720.200 Belefied Comp. Accidal - Cash Basis	1,002,220	0	0	U	1,002,220	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	745,746	0	0	0	745.746	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
							Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	periods or upon termination.
007070	OND FOR Whentshounders are a series	544.000		^	0	544.000	Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	514,360 4,607,239	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.  Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10.232.239	10.232.239	0	•		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		0	,,				Total dappionional Exceeding Noting and Total Control of the Total Contr
	415.839 NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	0	)	Non-current liability for frozen mark to market derivatives.
Regulatory Li	abilities:	0					
							Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	0	(	
007045	CALL AFF. DI WA Disease Cleaning Contra	000.050	000.050	^	0		Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	U	,	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1.789.628	1,789,628	0	0		delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
		1,100,000	1,1 00,000				Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	0	Jim Bridger Plant pursuant to Docket UE-191024.
				_	_		Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	0	0	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051	705.340 RL - Income Tax Deferral - CA	75,301	75,301	0	0		rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
20/031	700.040 RE - Income Tax Deterral - CA	73,301	73,301	0	U		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	367,660	367,660	0	0	) (	and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201 484	201,484	0	0		Regulatory liability established to record the deferral of protected property related EDIT
20/001	705.546 RL - Protected FF&E EDIT Amortization - CA	201,404	201,404	0	U	,	amortization for return to California customers pursuant to regulatory order.  Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	0	0		amortization for return to Idaho customers pursuant to regulatory order.
207002	7000 TALL FROMOGRAFIA ELECTRIFICATION ID	1,011,010	1,011,010		•		Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
007000	705 054 DI Destanta I DD05 EDIT Association MAN	5.007.100	E 004 100				Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	(	amortization for return to Wyoming customers pursuant to regulatory order.
							Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	7.661.975	7.661.975	0	0	)	35% to 21%.
201111		7,007,010	1,001,010				Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
							as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112	705.288 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0	21%.

			F					
287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	(		Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
007444			40.000.040					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	<u> </u>			0 35% to 21%.  Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	(		0 35% to 21%.  Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	(		as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.  Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	(	l	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	(		Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate of from 35% to 21%.
287125	705 207	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0			Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
					0			Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173 287174	705.410	RL - Steam Decommissioning - WA RL - Cholla Decommissioning - CA	1,755,294	1,755,294	0			incremental decommissioning pursuant to Docket UE-191024     Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175		RL - Cholla Decommissioning - ID	597,559	597,559	0			Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176		RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	(		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177		RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0			Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	(		Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.  Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184		RL - OR Clean Fuels Program	2,364,604	2,364,604	0	(		Regulatory liability with respect to the off sales of clean Fuel Program dedus sold to regulated 0 entities, to be used to fund programs that benefit Oregon customers.  Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188		RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	(		0 other deferred items that do not have current provision impacts.  Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964				0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	(		In the income tax rate.  Regulatory liability established with respect to the excess deferred income taxes associated with the
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	(		non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate.  Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	(		0 expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	(		0 Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	(		Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	(		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1.281.911	1,281,911	0			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,==,,=	-			Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43.594	43.594	0	(		account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0			Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	(		Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	(		Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability 0 established to record the Oregon 2017 FERC Refund.
287235		RL - CA Def NPC - Noncurrent	489,490	489,490	0	(		Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC)  deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	(		Regulatory liability established to record purchase of California greenhouse gas pollution emission  allowances .  Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 287262	705.263 100.100	RL - Sale of REC - WA RL ITC	29,263 82,892	29,263 82,892	0	(		oredits revenue that will be given back to Washington customers.  [Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268		RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	(		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	(		Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.  Regulatory Liability established to track the difference between REC revenue included in rates and
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	(		Negulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company.  Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	(		Regulatory Liability established to track the difference between NEC revenue included in rates and 0 Oregon's allocation of the actual REC revenue received by the Company.  This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284		Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	(		the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	(		Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	(		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 high are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312		ARO Reg Liabilities	16,973,155	16,973,155	0			0 retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	(		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.  Regulatory liability established to record the refund to Washington customers pursuant to the
287390		RL - WA Rate Refunds	172,604	172,604	0	(		Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.  Regulatory liability established to record the effects of changes in fair value of certain derivative
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	(		0 instruments entered into to hedge the Company's future retail resource requirements.

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287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7.966	0		0 8	egulatory liability to record benefits and administrative costs related to the California Alternative ate for Energy, or CARE, program.
		.,,,,,			Re	egulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
007444	4.047.005	4 047 005	•			presenting future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0		U PI	lant that are in excess of those approved for recovery by regulatory authorities.  egulatory liability established to record the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269.905	269.905	0		0 110	feline Program.
M M					Re	egulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	(	0 In	come Energy Assistance Program.
						egulatory liability established to record revenues received from customers participating in the
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
201410 100.210 NC - Dide Gry Flogram ON	401,014	401,514	•	`	Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	(	0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0		0 00	ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
Zer i e reez i e zer e z	10,010	10,010			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	(	0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
20111 TOURT THE DIAGONY TOURANTE	11,000	11,000			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	(		nergy certificates.
287486 415.926 RL - Depreciation Decrease - OR	686.276	686,276	0			egulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR  State Carryforwards	080,276	080,276	0		0 du	ue to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limitation	208,375	208,375	0		0 CH	haritable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	i i	0 St	tate net operating loss carryforward for income tax purposes.
					Fe	ederal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	9	0 ca	arryforward. ccrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371 DTA 930.100 Oregon BETC Credits  287491 DTA BETC Purchased Credits	280,134 9,116	280,134 9,116	0		0 0	regon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0		0 Br	ook-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	18,938,531	18,938,531	0	i	0 ld:	aho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0	(	0 Cc	olorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	(	0 Ca	alifornia state income tax credit carryforward.
Loss Contingencies	0				Ac	ccrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0			surance reserve anticipated for potential claims.
Asset Retirement Obligations	0					·
287339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(	0 As	sset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0				- 14	aluation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	(		aluation allowance against state income tax credits that may not be utilized before expiration. ccrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	corded liability for estimated obsolete or excess inventory associated with the Cholia 04 closure.
20101 20021 Monay Hood to Change of the Control of	1,010,001	1,010,001			Oi	perating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(	0 84	42.
						ccrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0		an	nd for which the accumulated deferred income tax liability is expected to be reversed upon audit
287210 505.115 Sales & Use Tax Audits	259.680	259.680	0		0 by	y the Internal Revenue Service. ccrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 Ac	dvanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	(	0 Re	eserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0	(		ccrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57.751	57.751	0			ccrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
201219 110.010 GHERIAIIS MILIGALION ODIIGALION	51,/51	57,751	U		U ta	x purposes.egulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0	(	0 wo	ork sites.
					No	on-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	578,038	0	(	0 ot	her work sites.
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				egulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427			in Pa	excess of insurance claims incurred.  egulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0		0 re	covered in excess of insurance claims incurred.
					Re	egulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	(	0 re	covered in excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0		Re	egulatory liability used to record the Idaho allocation of storm-related property damage recovered excess of insurance claims incurred.
287257         705.453         Reg Liab - ID Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve	158,050	158,050	0		U in	excess of insurance claims incurred.  egulatory liability used to record the Utah allocation of storm-related property damage recovered
201200 100.404 Neg Liab = 0 1 Floperty insurance Reserve	100,050	130,050	U			egulatory liability used to record the Otah allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0		0 re	covered in excess of insurance claims incurred.
					Va	aluation allowance against state net operating loss carryforwards that may not be utilized before
			0	(	0 ex	xpiration.
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)				ccrued liability associated with the acceptance of the Lewis River FERC license for habitat
287270 Valuation Allowance for DTA		, , , , ,				
	(22,480,957)	(22,480,957)	0	(	0 en	nhancement.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab		, , , , ,	0		0 en Re 0 0 en	nhancement. eserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab	242,889	242,889	0 0		0 0 en Re 0 0 en 0 0 Ur	nhancement.  serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.  namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 Ur Ac	nhancement.  serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of nission reduction credit.  namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).  ccrude liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove
287270 Valuation Allowance for DTA  287290 425.150 Lewis River- LWD Fund Liab  287298 205.210 ERC Impairment Reserve	242,889 501,567	242,889 501,567	0 0 0		0 0 en Re 0 0 en 0 0 Urr Ac 0 0 th	nhancement. seare was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). corused liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ove eannual service agreement berind.
287270 Valuation Allowance for DTA  287290 425.150 Lewis River- LWD Fund Liab  287298 205.210 ERC Impairment Reserve  287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 en Ac 0 0 th	hancement.  serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.  namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).  crucula flability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period.  crucula flability for refundable cash deposits received from customers who wish to reserve
287270          Valuation Allowance for DTA           287290         425.150         Lewis River- LWD Fund Liab           287298         205.210         ERC Impairment Reserve           287331         100.100         ITC           287337         715.105         MCI F.O.G. Wire Lease	242,889 501,567 311,066 137,558	242,889 501,567 311,066	0	(	0 0 en Re 0 0 en 0 0 Ur Ac 0 0 th Ac	nhancement.  serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of  mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).  corcuel liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove  earnual service agreement period.  corcuel liability for refundable cash deposits received from customers who wish to reserve  marmission line services. These deposits are fully refundable. The deposits are recognized as
287270         Valuation Allowance for DTA           287290         425.150         Lewis River- LWD Fund Liab           287298         205.210         ERC Impairment Reserve           287372         100.100         ITC           287337         715.105         MCI F.O.G. Wire Lease           287338         415.110         Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0 0 0 0 891,959		0 0 en Re C 0 0 en Re C 0 0 en C 0 0 en C 0 0 en C	hancement.  serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.  namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).  crucula flability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period.  crucula flability for refundable cash deposits received from customers who wish to reserve
287270      Valuation Allowance for DTA       287290     425.150     Lewis River-LWD Fund Liab       287298     205.210     ERC Impairment Reserve       287321     100.100     ITC       287337     715.105     MCI F.O.G. Wire Lease       287338     415.110     Transmission Service Deposit       287340     220.100     Bad Debts Allowance - Cash Basis	242,889 501,567 311,066 137,558 891,959 4,772,791	242,889 501,567 311,066 137,558 0	0		0 0 en Re C 0 en En C 0 en En C 0 en	hancement.  service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.  namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).  corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period.  corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled.  corrued liability established to reserve for accounts receivable for which collection is not expected.
287270         Valuation Allowance for DTA           287290         425.150         Lewis River-LWD Fund Liab           287298         205.210         ERC Impairment Reserve           287391         100.100         ITC           287337         715.105         MCI F.O.G. Wire Lease           287338         415.110         Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0		0 0 en R R R R R R R R R R R R R R R R R R	hancement.  service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.  namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).  corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period.  corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled.

		-					
287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	•			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bodi Nito Collomont Agreement	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	1 0  C	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	1 0	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 0	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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
- 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-281

С В Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 281 Electric: ---- Accelerated Pollution Control Facilities Depreciation 0 Depreciation on pollution control facilities. (134, 154, 543) (134, 154, 543) 287960 Rounding (134,154,543) (134,154,543) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (134,154,543) (134,154,543) Total 0

- Instructions for Account 281:

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

	<b>A</b>	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0	(	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	(	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	(	Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	(	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0	(	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)	(	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0	(	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0	(	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0	(	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0	(	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	(	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428	PowerTax Report #257: General Book Allocation Group.

								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105,175	Cost of Removal	(266,976,961)	(266,976,961)	^			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
					0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP.  Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105 141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	interest on debt.
201000	100.141	BEBLAI ODO	(137,203,003)	(131,203,000)		0	•	Deferred tax balance associated with the protected property-related excess deferred income tax
287607	405 447	Fifte to all Debuggles - Electric - End and - DMI	(1.751.293)	(1.751.293)	^			balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	U	U	U	
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40.955.855)	(40.955.855)	0	0	0	taxable income as compared to book income.
		<del>и и</del>	, .,,,	,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928		Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
007005	405 400	Florid Association Objects Mad III and Company	40.474.100			40.471.100		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 287605	105.129	Fixed Assets - State Modifications Idaho Disallowed Loss	18,171,492 436,088	436,088	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.  Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
201005	100.131	IUANO DISANOWEU LUSS	430,088	430,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idano.  Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105 149	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
201323	100.400	TOTAL TOTO TOTO VALOUS	(230,143,001)	(200,140,001)	U	U	U	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	be reversed upon audit by the Internal Revenue Service.
200000	100.100	Tractine to balances	(000,010)	(000,010)			•	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
					_	_	_	creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(285,026)	(285,026)	0	0	0	Delicities of the second secon
287605	105 160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	2 026 402	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	U	U	U	3,830,493	income tax normalization rules.  Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	income tax normalization rules.
201000	100.100	recolass to §1001 &1000 Exchange Normalization Adj - Harishiission	110,241	v	170,241	•	•	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or not
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	
007004	445.000	Di Oi Di II II II						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	U	associated with steam assets.  Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222	445 024	RL - Steam Decommissioning - UT	8.385.815	8.385.815	0	0		
201222	410.934	NE - Steam Decommissioning - UT	0,300,815	0,300,815	0	U	U	associated with steam assets.  Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223	415 935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	associated with steam assets.
201220	+10.000	The Stourn Bookinshoolilling - 111	2,000,002	2,030,002		U		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
		V 2y	.,,	.,,				Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
207605	105 400	Soc 491a Adjustment - Panair Deduction	(157,570,922)	(157,570,922)	^	^		capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.  The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	between book basis and tax basis for the solar arrays.
20.000	.000		(55,720)	(00,720)				Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	*	(1)	(1)	0	0	0	
Subtotal - p2	275		(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 1	109 Above it	f not separately removed	(196,103,968)	(196,103,968)	0	0	0	
Less FASB 1	106 Above if	f not separately removed	0	0	0		0	
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

- Instructions for Account 282:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when Items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

#### PacifiCorp

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

Schedule ADIT-283	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(1.780.769)	(1,780,769)	0	0	(	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320,288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3.068.440)	(3.068.440)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildiand Fire Protection - UT	(1,187,731)	(1,187,731)				Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
200694 415.201 RA - Wildland File Protection - OT	(1,167,731)	(1,107,731)		0		Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	C	
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	C	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	C	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	· ·	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	C	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	C	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	C	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	C	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income B Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	C	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0	0	C	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	C	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	C	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	(	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	(	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	(	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	Ç	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(322,239)	(322,239)	0	0		Regulatory asset established to recover California's portion of pension settlement losses.  Regulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0		Resiliency Programs.  Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver
286934 415.842 RA - Arrearage Payments Program - CA	(55,896) 57,533	(55,896) 57,533	0			of arrearages) to California customers due to the COVID-19 pandemic.  Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver
287947 415.843 RA - Arrearage Payments Program - WA  286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(2.791.555)	(2.791.555)	0	0		of arrearages) to Washington customers due to the COVID-19 pandemic.  Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR  286933 415.645 RA - Oregon OCAT Expense Deferral	(2,791,555)	(2,791,555)	0	0		amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon

								Description agent established to record the numbers of Colifornia greenhouse are nellution
287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0		0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
								Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0		0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- FM-21
								Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(	0	Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
								Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0	sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0	(	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
007500	445.040	DA Defend ladered by Euclidean Co.	(40,000)	(40,000)	•			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U		)	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	(	0	state of Washington does not allow deferred treatment.
286949	415 205	RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
200949	410.300	RA - Cedal Spilligs II - OR	(74,095)	(74,695)				wind generation and associated transmission placed in service in 2020.  Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(	0	deferrals.
287596	415 000	DA Deferred Evenes NDC ID Menourrent	(10,776,644)	(10,776,644)	0			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
207390	410.092	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	U	1	, ,	deferrals.  Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703		(57,471)	(57,471)	0	(	0	sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	-	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
								Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0		0	amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0			Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
		•			U			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	(	0	retirement obligations.
287675	740.100	DA Post Marray Loss Posservivad Dobt	(588,218)	(588.218)	0			Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287738		RA - Post Merger Loss - Reacquired Debt RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0		) (	issuance, or over the life of the new issuance if the original issuance was refinanced.  Regulatory asset established to track the recoverable expenses associated with pension liability.
201100	520.210	TA-TAO TOOT CHOICH Elability	(04,017,011)	(04,077,011)	•			Regulatory asset established to track the recoverable expenses associated with post-retirement
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0		0	benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0			Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
201101	410.070	TVA - Deletica Excess Ni O - OA - Noticulient	(2,002,334)	(2,002,334)	•			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0		0	request for proposal for new generation.
287840			(47.044.700)	(47.044.700)	•			Regulatory asset established to record the deferral of costs associated with the Utah Mine
287841	415.410	RA - Energy West Mining Contra RA - Deer Creek Abandonment - CA	(47,911,702) 312,675	(47,911,702) 312,675	0		) (	Disposition, where the operations of Deer Creek mine were discontinued in 2015.  Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0			Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845		Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	805,531	805,531	U		) (	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.  Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire-
287848	320.281	RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0		0	medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
			.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u> </u>			Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
								UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 287858	415.421	Contra RA - UMWA Pension - WA RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	0			disposition.  Regulatory asset established to record Wyoming's portion of stock redemption costs.
201030	413.070	TA - Freiened Stock Redemption - WT	(0,430)	(0,430)	0	,	,	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0		0	regulatory order.
								Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0		J C	regulatory order.  Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0			program (Oregon House Bill 3039).
			, ,, ,, ,, ,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 287886		RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM	(28,860,351)	(28,860,351) (4,502,857)	0			and Transition Adjustment Mechanism (TAM) deferrals.
/0/AAD	415 027				0			Regulatory asset related to frozen mark to market derivatives.
20,000	415.837	TV TIOLOTTIM	(4,502,857)	(4,302,037)				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888	415.837		, , , , , , , , , , , , , , , , , , , ,	(113,017)	0			Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
	415.882	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent	(4,502,857) (113,017) (51,318,727)		0			included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287888 287896	415.882 415.875	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent	(113,017) (51,318,727)	(113,017) (51,318,727)	0		0 0	included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287888	415.882 415.875	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0		0 0	included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit, Naughton Unit 1 and Unit 2.
287888 287896 287899	415.882 415.875 415.878	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages	(113,017) (51,318,727) (94,658)	(113,017) (51,318,727) (94,658)	0 0		5 0	included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287888 287896 287899 287903	415.882 415.875 415.878 415.879	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY	(113,017) (51,318,727) (94,658) (15,436)	(113,017) (51,318,727) (94,658) (15,436)	0 0			Included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287888 287896 287899	415.882 415.875 415.878 415.879	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages	(113,017) (51,318,727) (94,658)	(113,017) (51,318,727) (94,658)	0 0 0			included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.
287888 287896 287899 287903 287906	415.882 415.875 415.878 415.879 415.863	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages  RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program	(113,017) (51,318,727) (94,658) (15,436) (458,940)	(113,017) (51,318,727) (94,658) (15,436) (458,940)	0 0 0			Included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287888 287896 287899 287903	415.882 415.875 415.878 415.879 415.863	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY	(113,017) (51,318,727) (94,658) (15,436)	(113,017) (51,318,727) (94,658) (15,436)	0 0 0 0		) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	Included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.  Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287888 287896 287899 287903 287906	415.882 415.875 415.878 415.879 415.863 415.699	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages  RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program  RA - BPA Balancing Account - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	0 0 0			included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.  Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.  Regulatory liability used to record the Oregon allocation of storm-related property damage
287888 287896 287899 287903 287906 287911 287917	415.882 415.875 415.878 415.879 415.863 415.699 705.451	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages  RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program  RA - BPA Balancing Account - OR RL - Property Insurance Reserve - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	0 0 0 0 0 0			Included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.  Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287888 287896 287899 287903 287906	415.882 415.875 415.878 415.879 415.863 415.699 705.451	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages  RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program  RA - BPA Balancing Account - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	0 0 0 0 0 0			included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.  Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.  Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.  Balancing account to record the deferral of incentive benefits the Company passes on to Washindton customers and is einbursed from Bonneville Power Administration (BPA).
287888 287896 287899 287903 287906 287911 287917	415.882 415.875 415.878 415.879 415.863 415.699 705.451 715.721	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages  RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program  RA - BPA Balancing Account - OR RL - Property Insurance Reserve - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	0 0 0 0 0 0 0			Included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.  Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.  Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.  Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).  Regulatory saset related to Oregon's portion of the gain on sales giveback to customers.
287888 287896 287899 287903 287906 287911 287917 287914	415.882 415.875 415.878 415.879 415.863 415.699 705.451 715.721 425.105	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages  RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program  RA - BPA Balancing Account - OR RL - Property Insurance Reserve - OR RA - BPA Balancing Account - WA	(113.017) (51.318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	0 0 0 0 0 0			included in rates and actual RECs for the Washington jurisdiction.  Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.  Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.  Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).  Regulatory asset established for the UT Subscriber Solar Program.  Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.  Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.  Balancing account to record the deferral of incentive benefits the Company passes on to Washindton customers and is einbursed from Bonneville Power Administration (BPA).

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						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92.925)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar FTC Basis Adjustment - Gross Up  287935 415.936 RA - Carbon Plant Decomm/Inventory	(92,925)	(287,750)	U	0		for that difference.  Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
28/935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	U	U	U	
			_	_	_	Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	C	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	C	•		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	•		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	C	-		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	C	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	C	0	0	effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	C	0	0	to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	C	0	0	due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	C	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	parks to direct utility service.
FERC 283 - Other	(50,044)	(50,044)			•	
rend 205 - Other	-					Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0		(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
200500 210.201 Frepaid Taxes - Froperty Tax First 40	(3,351,754)	U	•	(3,391,794)	•	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10.397.017)	(10.397.017)		0		subsidy, required under FAS 158.
200909 120.013 FAS 130 FOSE-Netificial ASSET	(10,337,017)	(10,357,017)	•	U	•	Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543.277)		0		
200910 210.175 Prepaid - PSA OKWI - East	(343,277)	(343,277)	U	U	U	the east side repowered wind facilities.  Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69.425)	(69.425)		0		
280919 210.170 Prepaid - F5A O&W - West	(69,425)	(69,425)	U	U	U	the west side repowered wind facilities.  Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
007000 T00 400 FAC 400 Destructives Destructives	(66.488.066)	(66.488.066)		•		financial instruments be valued at FMV for book purposes.
287336 730.120 FAS 133 Derivatives - Book Unrealized  287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	U	U	U	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
28/492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	U	U	U	
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Rogue River-Habitat Enhance	(117,268)	(117.268)		0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13, 137, 978)	U	0		escalated, over a period of 9 years for habitat enhancement.
28/309 /20.805 FAS 138 Funded Pension Asset	(13,137,978)	(13,137,978)	U	U	U	Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
007004 405 000 Hamilaton Court	(573.401)	(573,401)				acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(5/3,401)	(5/3,401)	0	0	0	amortized over the remaining life of the plant.  Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
000000 040400 0 447 00 040	(004.40=)	(004.407)				
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	over a period of 12 months or less.
007004 040 400 Paradid Tayan HT PHO	(000 700)	(000 700)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	C	0	0	months or less.
997995 Ale 400 D 117 12 D 110	(20					Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	C	0	0	over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	C	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	C	0	0	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	C		0	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	C			Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0		(344,766)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0		0	
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

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

Summa	ry Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(337,096,657)	(19,896,011)
Total	(337,096,657)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Deficient Accumulated Deferred Income Tax				
	·	Pre-	Post-					
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected		
count. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2		
count. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3		
coun. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1		
coun. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7		
ibtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1		
her Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9		
her Regulatory Liabilities	254	(418.440)	(223.047)	(195.393)	- 0	(195,3		
stal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,5		
ross-Up				(533,294,193)	(429.272.131)	(104,022,0		
xcess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,6		

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

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.

Non-Protected Excess Deferred income Tax is being amortized over a five-year period.

Parish																						
The part										cumulated Deferred In	ncome Tax								TARI	E 4- INFORMATION C	INI V	
The column   The									ax								"Gross-up a	nd ADIT are not				orded in either EERC Account
																	Gross-up u					
				F	Remaining				Intan	jible					(Excess) / Do	ficient ADIT				is recorded in entirer		
The column					Regulatory			Regulatory														
Column   C					Life									ATT 1B - ADIT		ATT 1B - ADIT	Tax Rate	Factor		Gross-Up**		
1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999   1999		46.0			15.9									0		0 D						
Column   C	2. 12/31/2019	46.0		,497,821)	15.9			15.9			5.0			(20,973,074)				32.6024%				
\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac{1}{1}\$\frac					15.9			15.9			5.0											
Total   Column   Co	4. 12/31/2021	53.2			18.5			18.5		(1,056,520)		(13,032,165)	(26,064,329)									
The column   The		53.2			18.5	(313,337)		18.5		(981,105)	5.0		(13,032,164)				24.5866%	32.6024%				106,658,383
The color   The									(75,415)		5.0	(13,032,164)	0	(19,896,010)								
The color   The	7. 12/31/2024											0	0									
				,633,764)	18.5		(3,136,325)		(75,415)			0	0	(6,863,846)								
12   12   12   13   13   14   15   15   15   15   15   15   15	9. 12/31/2026	53.2	(6,475,094) (283	,158,670)	18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461
12   12   12   13   13   14   15   15   15   15   15   15   15	10 12/31/2027	53.2	(6.475.094) (276	683 576)	18.5	(313 337)	(2.509.651)	18.5	(75.415)	(604 030)		0	0	(6.863.846)	(279 797 257)	(283 229 180)	24 5866%	32 6024%	(279 797 257)	(91 220 621)	(371 017 878)	91 220 682
1	11 12/31/2028	53.2		208 482)	18.5			18.5		(528 615)		0	0	(6.863.846)						(88 982 842)		
1	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%	(286 089 585)	(86 745 064)	(352 814 629)	86 745 122
THE	13 12/31/2030		(6.475.094) (257		18.5	(313 337)		18.5	(75.415)	(377 785)		0	0	(6.863.846)		(262 637 642)	24 5866%	32 6024%		(84 507 285)	(343.713.004)	84 507 341
Tell	14 12/31/2031	53.2	(6.475.094) (250	783 200)	18.5	(313 337)	(1.258.303)	18.5	(75.415)	(302 370)		0	0	(6.863.846)	(252.341.873)	(285 773 798)	24 5888%	32 8024%	(252 341 873)	(82 289 507)	(334 611 380)	82 289 562
## 12712037		53.2	(6.475.094) (244	308 106)	18.5	(313 337)		18.5		(226 955)		- 0	0	(6 863 846)	(245 478 027)	(248 909 950)	24 5866%	32 6024%		(80.031.728)	(325 509 755)	80 031 781
To   To   To   To   To   To   To   To		53.2			18.5			18.5				- 0	0	(6 863 846)		(242 046 104)	24 5866%	32 6024%		(77 793 950)		77 794 002
1	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
\$\frac{1}{22}\$\frac{1}{22}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\fra	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
\$\frac{1}{22}\$\frac{1}{22}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\frac{1}{23}\$\fra	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
27   2231/2002   53.2   0.047/5001   0.0504/5421     0   0   0     0   0   0     0   0		53.2		932 636)		0	0		0	0		0	0	(6.475.094)				32 6024%		(69 095 126)		
22   2031/2039   S3.2   CC475/061   CC475/	21 12/31/2038		(6.475.094) (205	457 542)		0	0		0	0		0	0	(6.475.094)	(205 457 542)	(208 695 089)	24 5866%		(205 457 542)	(66 984 090)	(272 441 632)	66 984 134
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\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\frac{1}{25}\$\fra	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)	(285 289 372)	62 762 059
25   2031/2642   S3.2   (C477/064)   (T79.8277/067)   C 20.00   C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	24 12/31/2041	53.2	(6.475.094) (186	032 260)		0	0		0	- 0		- 0	0	(6.475.094)	(186 032 260)		24 5866%	32 6024%	(186 032 260)	(60 650 982)	(246 683 242)	60 651 022
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22 (22)15/849 S.3.2 (6478-96) (17)75/4414 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		53.2		706 602)		0	0		0	- 0		- 0	0	(6.475.094)	(140 706 602)			32 6024%				45 873 760
32   223125502   53.2   (227756415)   (227764145)   (30.00000000000000000000000000000000000	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
Year	33 12/31/2050	53.2	(6.475.094) (127	756 414)		0	0		0	- 0		- 0	0	(6.475.094)	(127 756 414)	(130 993 981)	24 5866%	32 6024%	(127 756 414)	(41.651.657)	(169 408 071)	41 651 685
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44 1231/2052 53.2 (6.473/94) (56.553/389) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	43 12/31/2060	53.2	(6.475.094) (63	005 474)		0	0		0	- 0		- 0	0	(6.475.094)	(63,005,474)		24 5866%	32 6024%	(63 005 474)	(20.541.297)	(83 548 771)	20 541 310
45 12911/0002 53.2 (6475.064) (50.055.266) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						- 0	- 0		0	- 0		0	0									
46. 1231/0269 S.3.2 (6.475/04) (4.3580.192) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	45 12/31/2062	53.2				0	0		0	0		0	0					32 6024%		(16.319.225)		
-7. 1231/0564		53.2				0	0		0	0		0	0					32 6024%				
48 2931/2006 53.2 (6.475/004) [D.05380/004] 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	47 12/31/2064					- 0	- 0			- 0		0	0									
52 125/10096 53.2 (6.475095) (2.1545/0) 0 0 0 0 0 0 (6.475095) (2.1545/0) (2.754247) (2.55695) (2.1545/0) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.475095) (7.4750						0	0		0	0		0	0									
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51, 1231(2008 532 6475(94) (1124/122) 0 0 0 0 0 0 0 0 0 3655(94) (1124/122) (3650(96) (1487/70) 3653(91)	50 12/31/2067					- 0	- 0			- 0		0	0									
	51. 12/31/2068					0	- 0		0	- 0		0	0									

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

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

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

	Accumulated I	Deferred Income Tax A		(Excess) / Deficient Accumulated Deferred Income Tax				
		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 FERC Transmission Allocable Excess Deferred Income Tax Other Total (Excess) Deficient Accumulated Deferred Income Tax Before Gross-Up Total Protected Non-Protected A B C

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

						TABLE X Annual For Tour Formula Rate Inputs FERC Transmission Allocable Excess Defending of Excess) 10 April 10									TABLE 4: INFORMATION ONLY							
															Formula Rate Inputs		***			E 4: IN OTHER TION C	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	recorded in either FERC
						Protected (Exces	s) / Deficient ADIT (RSGN	M)				Non-Pr	otected		Unam	ortized	Gross-u	ip and AUIT are i	not included in rate bas	e. For accounting pu	ther FERC Account 190	.ecorded in either FERC
		Remaining	Trans	nission	Remaining	G	eneral	Remaining	Intar	ngible Balance]	Remaining	(Excess) / D	eficient ADIT	Annual	(Excess) / D	eficient ADIT		Account	182.3 or 254, and the A	ADIT is recorded in eil	ther FERC Account 190	or 283.
		Regulatory	[Intial]	Balancel	Regulatory		Balancel	Regulatory	[Intial F	Salance1	Regulatory		Balancel	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)**
	1001	Life	Amort.	Elia. Dalance	Life	Amort.	End. Dalance	Life	Amort.	Erid. Delance	Life	Allion.	End. Delance	ATT ID - ADIT	Elia. Dalarice	ATT ID - ADIT	Tux Itute	ructor	ADII	Gross-op	Asset / (Clubinty)	Asset? (Clability)
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### **Attachment 2 - Taxes Other Than Income Worksheet**

	Page 262-263,		
r Taxes	Col (L)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
	141,966,595		
Possessory taxes	603,375		
Total Plant Related	142,569,970	29.2295%	41,672,459
	,	Wages & Salary	
Labor Related		Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	9.5363%	0
	105 475	Allocator	
Annual Report	105,475		
Total Other Included	105,475	29.2295%	30,830
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445		41,703,289
Currently Excluded			
Local Franchise	31,814,061		
Montana Energy License	379,219		
Montana Wholesale Energy	274,079		
Idaho Generation Tax (KWh)	40,064		
Oregon Department of Energy	1,617,118		
Wyoming Wind Generation Tax	2,229,076		
Washington Public Utility Tax	15,481,343		
Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
Subtotal Excluded Taxes	51,869,644		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
Total Other Taxes			
	Total Plant Related  Federal FICA Federal Unemployment State Unemployment  Total Labor Related  Other Included  Annual Report  Total Other Included  Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)  Currently Excluded  Local Franchise Montana Energy License Montana Wholesale Energy Idaho Generation Tax (KWh) Oregon Department of Energy Wyoming Wind Generation Tax Washington Public Utility Tax Other (Business & Occupation, Nevada Comm. Tax, Use)	Real Property	Real Property

### Criteria for Allocation:

Difference (Line 6 - Line 7)

8

- 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.

0

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

## PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the			
	load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue		Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			442,596
	Wages & Salary Allocator		<u>_</u>	9.54%
	Total Allocated Miscellaneous General Revenue			42,207
	Distribution Underbuild			
	Third party attachments		6 I	0
	Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related			555,768

### Notes

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

  Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- 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 Appendix A input: Line 127 + Line 137 from below 431.681.746 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 371,025,616 127 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% 131  $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 24.59% 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (308,583)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (409,189) 87,447,912 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = (26,382,594)

Appendix A (Line 135c)

60,656,130

Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

#### PacifiCorp Attachment 5 - Cost Support

#### Plant in Service Workshop

	ervice Worksheet					
Attachmen	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		2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
	February	Monthly Balances		2022	7,908,621,415	
		Monthly Balances		2022	7,908,986,876	
		Monthly Balances		2022	7,936,848,968	
6	May	Monthly Balances		2022	7,932,984,637	
7	June	Monthly Balances		2022	7,947,375,013	
	July	Monthly Balances		2022	7,951,826,014	
	August	Monthly Balances		2022	7,965,402,740	
	September	Monthly Balances		2022	7,977,270,050	
	October	Monthly Balances		2022	7,981,698,218	
12	November	Monthly Balances		2022	8,010,400,967	
13	December	204.58g		2022	8,046,307,902	
	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up		Appendix A input
15 14	Transmission Flant in Service	(Sulli lilles 1-13)/13	(NOTE IVI)	True-up	7,550,016,565	Appendix A input
		_				
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2021	8,032,285,954	-
16	January	Monthly Balances		2022	8,051,331,899	
	February	Monthly Balances		2022	8,074,688,773	
	March	Monthly Balances		2022	8,113,024,050	
	April	Monthly Balances		2022	8,135,016,745	
	May	Monthly Balances		2022	8,167,224,147	
21	June	Monthly Balances		2022	8,199,423,911	
	July	Monthly Balances		2022	8.245.891.365	
23	August	Monthly Balances		2022	8,274,433,004	
2.0	September	Monthly Balances		2022	8,309,736,571	
	October	Monthly Balances		2022	8,349,674,149	
	November	Monthly Balances		2022	8,387,795,667	
27	December	204.75g		2022	8,466,404,321	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	8,215,917,735	
	Distribution Figure III oct vice	(built inios to 27) to		rido ap	0,210,011,100	
	Calculation of Intangible Plant In Service			Year		
		Source			Balance	
	December	204.5b		2021	1,106,474,798	-
30	December	204.5g		2022	1,128,981,210	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,117,728,004	Appendix A input
		( ) .	, ,			
	Calculation of General Plant In Service	Source		Year	Balance	
20	December	204.99b		2021	1,376,963,716	
						•
	December	204.99g		2022	1,465,275,063	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,421,119,389	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2021	13,476,057,172	
36		Monthly Balances		2022	13,481,566,763	
	February	Monthly Balances		2022	13,486,513,579	
	March	Monthly Balances		2022	13,485,374,816	
39	April	Monthly Balances		2022	13,506,304,311	
	May	Monthly Balances		2022	13,536,696,905	
	June	Monthly Balances		2022	13,562,748,864	
				2022		
	July	Monthly Balances		2022	13,534,110,202	
	August	Monthly Balances		2022	13,540,308,309	
44	September	Monthly Balances		2022	13,553,607,654	
45	October	Monthly Balances		2022	13,564,872,702	
	November	Monthly Balances		2022	13.581.202.931	
				2022	13,506,299,204	
	December	204.46g				· · · · · · · · · · · · · · · · · · ·
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,524,281,801	
49	Electric Plant Sold	204.102g			0	
-10		9				
i						
0.5-	T. C. D. C. C. C.	/ " 44.00.04.04.45.5.5"		-	00 000 005	la real d
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	32,229,063,918	Appendix A input

#### **Accumulated Depreciation Worksheet**

nated Depreciation Worksheet				
Calculation of Transmission Accumulated Depreciation	Source			Balance
51 December	Prior year 219.25c		2021	2,045,200,003
52 January	Monthly Balances		2022	2,052,119,920
53 February	Monthly Balances		2022	2,059,475,977
54 March	Monthly Balances		2022	2,068,983,819
55 April	Monthly Balances		2022	2,078,315,470
56 May	Monthly Balances		2022	2,082,117,131
	Monthly Balances		2022	2,088,400,251
	Monthly Balances		2022	2,098,493,463
59 August	Monthly Balances		2022	2,108,462,104
				2,119,231,841
	Monthly Balances			2,128,128,402
S2 November	Monthly Balances			2,136,330,715
33 December			2022	2,146,075,860
		(Note M)	True-up	2,093,179,612
•		` '		
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
55 December	Prior year 219.26c		2021	3,143,599,734
	Monthly Balances		2022	3,150,656,606
	Monthly Balances			3,157,330,834
	Monthly Balances		2022	3,168,302,674
	Monthly Balances			3,175,187,175
				3,181,116,975
71 June	Monthly Balances		2022	3,191,007,247
555555555555555555555555555555555555555	can A Line #s. Descriptions, Notes, Form   Page #s and Instructions Calculation of Transmission Accumulated Depreciation   December   January	Bit N Line #s. Descriptions, Notes, Form I Page #s and Instructions         Source           Calculation of Transmission Accumulated Depreciation         Source           Floor year 219.25c         Prior year 219.25c           Monthly Balances         Monthly Balances           Morthy Balances         Monthly Balances           Morthy Balances         Monthly Balances           May         Monthly Balances           Morthy Balances         Monthly Balances           Morthy Balances         Monthly Balances           Moyer         Monthly Balances           Monthly Balances         Monthly Balances           Monthly Balances         Monthly Balances           Monthly Balances         Monthly Balances           Morthly Balances         Monthly Balances           Morthly Balances         Monthly Balances           Morthly Balances         Yer year 219.26c           Monthly Balances         Monthly Balances           Monthly Balances         Monthly Balances	Bell A Line #8 Descriptions Notes from 1 Page #8 and Instructions   Calculation of Transmission Accumulated Depreciation     December	Source

		July	Monthly Balances		2022	3,197,283,487	
		August	Monthly Balances		2022	3,202,634,264	
		September	Monthly Balances		2022	3,210,164,947	
	75	October	Monthly Balances		2022	3,217,584,737	
	76	November	Monthly Balances		2022	3,227,063,677	
	77	December	219.26c		2022	3,234,824,181	
	78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,188,981,272	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December	Prior year 200.21c		2021	725,504,660	
	80	December	200.21c		2022	736,465,711	
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	730,985,185	
		• .					
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2021	519,932,106	
	83	December	219.28c		2022	565,097,827	
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	542,514,966	
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	85	December	Prior year 219.20 through 219.24		2021	4,965,743,651	
	86	January	Monthly Balances		2022	5,017,689,378	
	87	February	Monthly Balances		2022	5,069,128,473	
	88	March	Monthly Balances		2022	5,111,803,043	
	89	April	Monthly Balances		2022	5,154,846,252	
	90	May	Monthly Balances		2022	5,196,560,150	
	91	June	Monthly Balances		2022	5,229,442,245	
	92	July	Monthly Balances		2022	5,252,184,624	
	93	August	Monthly Balances		2022	5,298,194,812	
	94	September	Monthly Balances		2022	5.355.745.624	
	95	October	Monthly Balances		2022	5.405.398.879	
	96	November	Monthly Balances		2022	5.448.990.721	
	97	December	219.20 through 219.24		2022	5.395.121.233	
	98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	5.223.142.237	
			, , , , ,				
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,047,818,088	
		· · · · · · · · · · · · · · · · · · ·					
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,778,803,273	

### Materials & Supplies

naterials & 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	
Chalamatou Stores Expense	Current Year	227.16c	o o	
			<u> </u>	
39	(Note N) Appendix A input	True-up	beg-of-year and end-of-year average	
Construction Materials & Supplies	Prior Year	227.5c	203,514,526	
Contraction Materials & Supplies	Current Year	227.5c	251.987.732	
42	(Note N) Appendix A input	True-up	227,751,129 beg-of-year and end-of-year average	
Transmission Materials & Supplies	Prior Year	227.8c	815,425	
Transmission waterials & Supplies				
	Current Year	227.8c	1,327,748	
45	(Note N) Appendix A input	True-up	1,071,587 beg-of-year and end-of-year average	
	, ,		,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,	
			l .	

#### TC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.23%	(308,583)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes  Average	20,920 22,896	29.23%	6,692	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

				Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Related	Non-transmission Relat	ed Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,815,058		beg-of-year and end-of-year average
			1			

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A	djusted Total	Details
uded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22,500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9,195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307,288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
OP					
Fixed PBOP expense		Annual Update Informationa	Filing	1,458,057	
Actual PBOP expense		Attachement 17	g	1,458,057	
Adjusted total (Current year actual)		Appendix A Input	True-up		horized Filled Expense minus Actual Expense
			r	2 7100	,
perty Insurance					
Property Insurance Account 924	(N. 1. 5)	320.185b		4,518,334	
	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Regulatory	Expense Related to Transmission Cost Support						
				Transmission			
				Related			
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Ap	pendix A input Non-	transmission Related De	tails	
Direc	ctly Assigned A&G						
Specific Tra	ansmission related Regulatory Expenses						
	* * *						
	Federal Energy Regulatory Commission:						
	Annual Fee	350.19d	3,092,400	3,092,400			
	Annual Fee - hydro	350.20d	3,155,288		3,155,288		
	Transmission Rate Case	350.21d	177.164	177,164			
	Other Regulatory	350.22d	964.834	514.863	449,971		
67	Total	sum	7,389,686	3,784,427	3,605,259		
		-2	.,000,000	-, /,-2/	2,000,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount A	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	

### Education and Out Reach Cost Support

			Education &			
		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	720 Based on FERC 930.1 download	

#### Multistate worksheet

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

### Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245 Adjustment for Ancillary Services Accounts 561-561.5
				_	
55	Less: Account 565	320.96b	163,235,255	0	163,235,255

### 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	Appendix A Input
168 Interest on Network Upgrade Facilities	5,813,346 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	or Year	Enter negative	(147,966,140)
	Curn	rent Year	Enter negative	(154,590,849)
Network Upgrade Balance	(Note N) Appe	endix A input	True-up	(151,278,495) beg-of-year and end-of-year average
	, , ,			

### Depreciation 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	137,423,038
	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	137,423,038 Appendix A Input
Ger	eral Plant			
	Depreciation expense (403)	(Note H)	336.10b	49,920,325
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	64,151,576 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
	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.		
61	Total	sum	Appendix A Input

### PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Comm																
Instruction Sumn		Action														
Step Month 1 April	Year Year 2		040)													
		TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2														
	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	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., 2	010)													
і Арііі	16012	\$ - Rev Req based on Year 1 data	Must run Appendix A to get this number (without	leaste in lines 4C or 24 of Appen	odio AV											
		Nev Key pases on Teal Tuala	was full Appellak A to get this hamber (without	riputs in lines to or 34 or Appen	LLIX My											
2 April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	eynerted to be in service in Year 2 (e.g. 2011) in nor	iartion and nonvilates for articals	e ac innute to Attachment	7 (hut not Annandiy A) f	for true un									
2 7411	Plant In Service	TO COMMISSION COPYROOD AND OTHER DATE OF THE PROPERTY OF THE P	expected to be in service in real 2 (e.g., 2011) in pre-	godion and populates for action.	J dJ iipadi to readerness	r (but not reportant rt) i	ioi iiuc up.	CWIP		Plant In Service				CWIP		
	(A)	(B) (C) (D)	(E) (F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	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 Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	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 / 13)	
	(Excl Energy Gateway)	Segment B Segment C	Segment D Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	rreigning	randant (rt x E)	rendent (o x c)	(117 10)	(10)	remodit (ICX E)	(0710)	
CWIP Balance	(Excitating) Colomby)	ocgining occurs	organiza organiza	ought.	oogiicii o	ocginent ii	rotal (ocginents 5-11)	(could) dily)								
Dec (prior year)								2	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 Transmission	Plant Additions and CWIP (we	eighted by months in service)														
										Input to Line 16 of Appendix A						Not for true-up
										Input to Line 34 of Appendix A					L,	Not for true-up
Step Month	Year	Action										_				
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula								Estimated Life			58			
		\$ -	Must run Appendix A to get this number (with inp	uts in lines 16 and 34 of Append	lix A)					Estimated Depreciation for						
										Jan	11.5		-			
4 May	Year 2	Post results of Step 3								Feb	10.5		-			
		\$ -	Must run Appendix A to get this number (with inp	uts in lines 16 and 34 of Append	lix A)					Mar	9.5		-			
										Apr	8.5		-			
5 June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)								May	7.5		-			
		\$ -								Jun	6.5					
										Jul	5.5					
										Aug	4.5		-			
										Sep	3.5		-			
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)								Oct	2.5					
		Rev Req based on Prior Year data	Must run Appendix A to get this number (without	inputs in lines 16 or 34 of Appen	ndix A)					Nov	1.5					
										Dec	0.5		-			
										Total Estimated Depreciat	on for Attachment 7					
													-			
7 April	Year 3	Reconciliation - actual data														
		Result of Formula for Reconciliation	Must run Appendix A to get this number (with inp	uts in lines 16 and 34 of Append	lix A)											

Schedule 1 Reconciliation

### PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line							_										
1	New Plant Carrying (	Charge															
2	Fixed Charge Rate	Formula Line		d of Construction (CIAC)													
3	A	157 164		Net Plant Carrying Charge without		Danasalatian				9.2802%							
4	В	164		Net Plant Carrying Charge per 100 Line B less Line A	Basis Point in ROE without	Depreciation				9.8424%							
-	-																
6 7	FCR if CIAC D	158	1	Net Plant Carrying Charge without	Depreciation, Return, nor	Income Taxes				2.4718%							
	The FCR resulting fr	rom Formula in	a given vear is use	d for that year only													
	Therefore actual rev	enues collected	l in a year do not c	hange based on cost data for sub	sequent years												
	In the True-up, the a																
	Columns and rows n	nay be added to		Fransmission CWIP	Tran	smission PIS Actuals		Trans	smission PIS Projection								
				Energy Gateway only)		Gateway Segment B-H)			gy Gateway Segment B-H	)							
8 Useful life of the project	Life				58.00			58.00									
IIV-II If also an about a bound of a lower and																	
"Yes" if the customer has paid a lumpsum payment in the amount of the investment																	
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	oints)	0		50			50									
From line 3 above if "No" on line 13 and 11 from line 7 above if "Yes" on line 13	9.8% ROE		9.2802%		9.2802%			9.2802%			9.2802%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.2802%		9.5613%			9.5613%			9.2802%						
13 13 Month Net Plant or CWIP Balance	Investment		-		1,883,237,384			-									
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		32,469,610			-			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	- Revenue	287,225,425	4,836,783	31,491,756	-		-	-	- Depreciation	-	\$ 31,491,756			(
16	W Increased ROE	2010	-		287,225,425	4,836,783	32,299,163	-	-		-	-	-	\$ 32,299,163	\$ 32,299,163		\$ 807,407
17 18	W 9.8 % ROE W Increased ROE	2011	-		784,113,653 784,113,653	13,727,954 13,727,954	86,494,939 88,699,126	-	-		-	-	-	\$ 86,494,939 \$ 88,699,126	\$ 88,699,126	86,494,939	\$ 2,204,187
19	W 9.8 % ROE	2011 2012			785,864,997	13,960,855	86,890,368				-		-	\$ 86,890,368	\$ 00,099,120	86,890,368	\$ 2,204,107
20	W Increased ROE	2012	-		785,864,997	13,960,855	89,099,478	-	-		-	-		\$ 89,099,478	\$ 89,099,478	00,000,000	\$ 2,209,110
21	W 9.8 % ROE	2013	-		1,039,140,449	18,682,869	115,116,744	-	-	-	-	-	-	\$ 115,116,744		115,116,744	
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-		1,039,140,449 1,164,054,968	18,682,869 21,135,829	118,037,825 129,161,969	-	-		-	-		\$ 118,037,825 \$ 129,161,969	\$ 118,037,825	129,161,969	\$ 2,921,081
24	W Increased ROE	2014			1,164,054,968	21,135,829	132,434,192							\$ 132,434,192	\$ 132,434,192	123,101,303	\$ 3,272,223
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,079,721	-	-	-	-	-	-	\$ 150,079,721		150,079,721	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-		1,350,166,903 1,463,059,094	24,782,100 29,386,385	153,875,115 165,160,580	-			-			\$ 153,875,115 \$ 165,160,580	\$ 153,875,115	165,160,580	\$ 3,795,394
28	W Increased ROE	2016	-		1,463,059,094	29,386,385	169,273,320	-			-		-	\$ 169,273,320	\$ 169,273,320	100,100,000	\$ 4,112,740
29	W 9.8 % ROE	2017	-		1,439,903,455	29,467,919	163,093,235	-	-		-	-	-	\$ 163,093,235	5	163,093,235	
30 31	W Increased ROE W 9.8 % ROE	2017 2018	-		1,439,903,455 1,413,360,220	29,467,919 27,214,371	167,140,883 158,376,432	-		-	-	-	-	\$ 167,140,883 \$ 158,376,432	\$ 167,140,883	158,376,432	\$ 4,047,648
32	W Increased ROE	2018			1,413,360,220	27,214,371	162,349,465							\$ 162,349,465	\$ 162,349,465	100,310,432	\$ 3,973,034
33	W 9.8 % ROE	2019	-		1,386,203,297	27,215,321	155,857,177	-	-			-	-	\$ 155,857,177		155,857,177	
34 35	W Increased ROE W 9.8 % ROE	2019 2020			1,386,203,297 1,471,003,295	27,215,321 28,854,427	159,753,871 165,365,857		-			-	-	\$ 159,753,871 \$ 165,365,857	\$ 159,753,871	165,365,857	\$ 3,896,694
36	W Increased ROE	2020			1,471,003,295	28,854,427	169,500,928							\$ 169,500,928	\$ 169,500,928	100,000,007	\$ 4,135,071
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,634,715	-	-			-	-	\$ 220,634,715		220,634,715	
38 39	W Increased ROE W 9.8 % ROE	2021 2022			1,965,162,841 1,921,488,942	38,264,499 38,164,915	226,158,896 216,482,124		-			-	-	\$ 226,158,896 \$ 216,482,124	\$ 226,158,896	216,482,124	\$ 5,524,181
40	W Increased ROE	2022			1,921,488,942	38,164,915	210,462,124							\$ 210,462,124 \$ 221,883,535	\$ 221,883,535	2 10,402,124	\$ 5,401,411
41	W 9.8 % ROE	2023	-		1,883,237,384	38,163,788	212,931,192	-	-			-	-	\$ 212,931,192		212,931,192	
42 43	W Increased ROE W 9.8 % ROE	2023 2024			1,883,237,384	38,163,788	218,225,076		-			-	-	\$ 218,225,076	\$ 218,225,076		\$ 5,293,884
43	W 9.8 % ROE W Increased ROE	2024	:					:				-	-	\$ -	s -		\$ -
45	W 9.8 % ROE	2025	-		-			-			-	-	-	\$ -		-	
46 47	W Increased ROE	2025	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	:			-		:	-			-	-	\$ - \$ -	\$ -		s -
49	W 9.8 % ROE	2027	-		-			-	-	-		-	-	\$ -		-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-		-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028			-	-			-			-	-	\$ - \$ -	s -		s -
53	W 9.8 % ROE	2029	-		-			-	-	-		-	-	\$ -		-	
54	W Increased ROE	2029	-		-	-		-	-			-	-	\$ -	\$ -		\$ -
55 56					1	-						-			s -		s .
		1	l		L						1				•		•

#### **PacifiCorp** Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2022

New			Oregon		Washingt		Californi		Utah		Wyomin		AZ, CO, MT		ldaho		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)
		Land Rights															1.06%
1 2		Structures and Improvements															1.36%
		Station Equipment															1.78%
4		Towers and Fixtures															1.44%
		Poles and Fixtures															2.15%
- 6		Overhead Conductors and Devices															1.81%
1		Underground Conduit															1.55%
8		Underground Conductors and Devices															1.61%
	35	Roads & Trails															1.21%
10	)	Unclassified Transmission															1.73%
11		Land Rights	1,200.00	1.82%	95,314.98	2.50%		0.00%	87,095.35	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12		Structures and Improvements	102,363,865.08	2.07%	13,974,856.07	2.06%	4,269,618.58	1.99%	103,181,298.84	2.55%	17,302,219.69	2.28%	243,969.91	1.76%	14,312,590.03	1.84%	
13		Office Furniture and Equipment - Furniture															5.00%
14		Office Furniture and Equipment - Personal Computers															20.00%
15		Office Furniture and Equipment - Equipment															12.50%
16		Store Equipment															4.00%
17		Tools, Shop and Garage Equipment															4.17%
18		Laboratory Equipment															5.00%
19		Communication Equipment															4.30%
20		Communication Equipment - Mobile Radio Equipment															9.09%
2		Miscellaneous Equipment															5.00%
22	2	Unclassified General	18,900,344.85	3.64%	2,896,617.22	3.31%	1,998,158.04	5.48%	21,825,102.91	4.97%	8,689,091.23	5.56%	586,763.61	2.77%	2,705,916.83	4.61%	
1		<u> </u>															
23		Franchises and Consents															5.16%
24		Miscellaneous Intangible Plant															6.10%
2	390.	Leasehold Improvements - Gen															2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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 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 2022 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 333.7 (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
- 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

							OA.	TT (Part III - N	letwork Service	e) - Average of	current year and	prior two years										1 [
Column	e	f1	12	ß	14	15	f6	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1	] [
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	
Jan	8,358	5.65	3.10	29.59	0.81		0.13	0.16	0.01	19.17	15.11	10.39	47.98	0.01	0.01	34.07	1.13	272.11	112.61	2.60	555	1 1
Feb	8,322	6.54	3.29	32.88	1.37	0.20	0.07	0.09	0.01	20.70	14.97	11.13	50.85	0.01	0.01	33.95	1.08	301.64	114.81	2.50	596	
March	7,818	5.97	3.27	27.14	1.19	0.12		100	0.01	21.90	14.96	10.20	45.80	0.01	0.01	33.76	1.02	285.62	108.97	2.40	562	
April	7,280	5.71	3.04	24.43	1.00	0.37		0.02	0.01	19.32	14.74	9.50	43.12	0.33	0.34	33.83	1.06	214.97	63.65	1.97	437	
May	8,376	4.77	3.06	13.64	0.43	0.38			0.62	13.14	16.91	9.17	36.04	0.53	3.02	33.90	0.98	138.88	80.13	2.06	358	
Jun	10,141	5.50	3.69	19.62	0.36	0.15		0.01	1.21	15.36	19.27	10.09	47.79	0.55	3.24	34.24	1.29	180.29	98.94	2.25	444	
Jul	10,784	5.41	3.86	17.64	0.47	0.30			1.38	15.55	18.84	11.11	56.21	0.63	3.16	34.40	1.34	190.47	112.89	2.55	476	
Aug	10,572	6.03	3.59	18.85	0.36	0.17		1.0	1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
Sept	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05 15.75	10.53	50.12	0.50	2.75	34.11 33.95	1.28	144.18	103.62 86.04	2.58	407	
Oct	7,522 7.935	5.65 5.28	2.99 3.08	20.87 25.07	0.65 0.91	0.13	0.18	0.11	0.00	14.60	15.75	9.07 9.65	37.16 42.21	0.25 0.00	0.27	33.68	1.01	189.98 245.40	95.74	1.97 1.52	423 494	
Nov Dec	7,930 8,668	5.34	3.10	33.46	1.06	0.29	0.18	0.11	0.01	18.32	14.23	11.87	53.40	0.00	0.01	33.80	0.95	340.03	115.88	2.61	494 635	1
Total	105.667	67	40	270	1.00	0.21	0.22	0.12	0.01	206	197	124	53.40	0.00	16	408	13	2.666	1,206	201	5,840	1 1
Avg 12CP	8,806	- 07	40	213		3	-	-		200	16	124	370		10	400	13	222	1,200	20	487	4 1
my Izur	0,010		3	23						- 17	10	10	4/	0		34		222	100	2	407	

			ther Service		
	jδ	j4	j3	ρ	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	os	OS
		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1.136		301	136	81	617
1,322		305	161	125	730
1.478		320	165	157	837
1,543		301	217	158	866
1.452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1.084		295	137	86	566

gi Black p In	g2 g3 sk Hills, nc. BP	g4 A BPA	g5 Idaho Power Ida	g6 gi	7 g8 Thermo	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	930	g31	9					
	k Hills, nc. BP	A BPA	ldaho Power Ida	h-0 4	Thermo	. No																												
LT	TO 17			norowei Avai	ngrid 1	Power	x Poweres	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie People's Utility District B	Evergreen liopower, LLC	Ai Garrett Solar	irport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex I	² owerex		City of Roseville			ı			Divisor
SA	A 67 SA 1	P LTP 79 SA 656	LTP SA 212 S	LTP LT SA 1023 SA 8	TP LTP 895 SA 56	LTP 88 SA 16	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP 3A 899/ SA 90	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	SA 868	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995		LTP SA 881	Total LTP	Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
855 855 855 855 855 855 950 950 950 950 950 855	50 50 50 50 50 50 50 50 50 50 50 50	- 51 - 51 - 51 - 51 - 51 - 51 - 51 - 51	50 50 50 50 50	80 80 80 80 80 80 80 80 80 80	30 30 30 30 30 30 30 30 30 30 30 30 30 3	11 11 11 11 11 11 11 11 11 11 11 11 11	80 10 80 10 80 10 80 10 80 10 80 10 80 10 80 10 80 10 80 10	000 100 000 100 000 100 000 100 000 100 000 100 000 100 000 100 000 100 000 100	0 100 0 100	99 99 99 99 99 80 80 80 80	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	19 19 19 19 19 19 19 19 19 19	25 25 25 25 25 25 26 25 25 25 25 25 25 25 25 25 25 25 25 25	15 15 15 15 15 15 15 15 15 15 15 15	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	48 48 48 48 48 48 48 48 48 48 48	25 25 25 25 25 25 25 25 25 25 25 25 25 2	5 5 5 5 5 1 1 1 3 5 5	117 117 117 117 117 122 122 122 122 118 113	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	50 50 50 50 50 50 50 50 50 50 50	150 150 150 150 150 150 150 150 150 150	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	50 50 50 50 50 50 50 50 50 50	3,589 3,589 3,589 3,589 3,720 3,716 3,716 3,718 3,616 3,485 3,485	9,809 9,785 9,220 8,518 9,870 11,908 12,735 12,568 11,750 8,813 9,324 10,208	9,910 9,885 9,314 8,605 9,970 12,027 12,868 12,695 11,865 8,902 9,415 10,312	243 206 210 210 177 174 163 161 175 185 216 216	10,153 10,095 9,524 8,815 10,147 12,201 13,030 12,856 12,044 9,085 9,637 10,511	13,742 13,884 13,113 12,404 13,736 15,921 16,746 16,572 15,762 12,701 13,122 13,996
735	600 50	- 673	250	960	360	132 5	80 1,20	0 1,20	0 900 6 75	1,093	48	228	300	180	120	120	576	300	50	1,417	1,200	1,200	1,200	600	1,800	1,200	1,200	600				2,317	128,098	171,499 14,292
8: 8: 9: 9:	55 55 50 50 50	55 50 55 50 56 50 50 50 50 50 50 50	55 50 - 56 55 50 - 56 55 50 - 56 50 - 56 50 - 56 50 - 56 50 - 56	155	35 50 - 56 - 60 35 50 - 55 - 80 35 50 - 56 - 80 30 50 - 56 50 80	55 50 - 56 - 80 30 155 55 50 - 56 - 80 30 30 155 50 - 56 - 80 30 30 155 50 - 56 - 80 30 30 155 50 50 80 80 80 80 80 80 80 80 80 80 80 80 80	55 90 - 56 - 80 20 11 55 50 - 56 - 80 30 11 55 50 - 56 - 80 30 11 56 50 - 56 - 80 30 11 50 20 - 56 80 80 80 30 11 50 20 - 56 80 80 80 30 11 50 20 11 50 20 0 50 - 56 50 80 30 11	55 50 - 56 - 80 50 111 60 11 55 50 - 56 - 80 30 111 80 11 55 60 - 56 - 80 30 111 80 11 56 60 - 80 80 - 80 80 80 30 111 80 11 50 80 - 56 80 80 30 111 80 11 50 80 - 56 80 90 80 30 111 80 11 50 80 90 - 56 90 80 30 30 111 80 11	55 50 - 56 - 80 30 11 80 100 10 10 10 10 10 10 10 10 10 10 10 1	55 50 - 56 - 80 30 111 80 100 100 100 100 100 100 100 100	55 50 - 568 - 80 20 111 80 100 100 100 100 99 65 65 50 - 568 - 80 20 111 80 100 100 100 100 99 65 65 50 - 568 - 80 20 111 80 100 100 100 100 99 65 65 50 - 568 - 80 20 111 80 100 100 100 100 99 60 100 100 100 100 100 100 100 100 100	55 50 - 56 - 80 20 11 80 1100 100 100 99 4 55 50 - 56 - 80 20 11 80 1100 100 100 09 4 55 50 - 56 - 80 20 11 80 1100 100 100 100 99 4 55 50 - 56 - 80 20 10 11 80 100 100 100 100 99 4 56 50 - 56 - 80 80 20 11 80 110 100 100 100 99 4 50 50 - 86 80 80 80 10 11 80 110 100 100 100 100 99 4 50 50 - 86 80 80 80 20 11 1 80 100 100 100 100 100 100 100 10	55 50 - 56 - 86 00 11 80 100 100 100 100 99 4 19 10 100 100 100 100 100 100 100 100 1	55 50 - 560 - 860 00 111 80 100 100 100 99 4 19 25 65 65 50 - 56 - 80 00 111 80 100 100 100 99 4 19 25 65 65 65 65 65 65 65 65 65 65 65 65 65	55 50 - 56 - 60 20 11 80 100 100 100 90 4 19 25 15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	55 50 - 56 - 80 30 11 80 100 100 100 99 4 19 25 15 10 10 10 100 100 99 4 19 25 15 10 10 10 10 10 10 10 10 10 10 10 10 10	55 50 - 568 - 860 300 111 80 1000 100 100 95 4 19 25 15 10 10 10 10 10 10 10 10 10 10 10 10 10	55 50 - 56 - 80 30 11 80 100 100 100 99 4 19 25 15 10 10 48 100 100 100 99 4 19 25 15 10 10 48 10 100 100 100 100 100 100 100 100 100	55 5 5 - 56 - 80 20 11 80 100 100 100 99 4 19 25 15 10 10 48 25 15 10 10 48 25 15 10 10 10 48 25 15 10 10 10 48 25 15 10 10 10 48 25 15 10 10 10 10 10 10 10 10 10 10 10 10 10	56 50 - 56 - 80 30 111 80 100 100 100 99 4 19 25 15 10 10 48 25 5 5 10 50 - 56 - 80 30 111 80 100 100 100 99 4 19 25 15 10 10 48 25 5 5 10 10 50 50 50 - 56 - 80 30 111 80 100 100 100 100 84 4 19 25 15 10 10 48 25 5 5 10 10 50 50 50 50 50 50 50 50 50 50 50 50 - 56 50 80 30 111 80 100 100 100 100 100 84 4 19 25 15 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 5 10 10 10 48 25 5 10 10 10 10 10 10 10 10 10 10 10 10 10	55 5 - 56 - 80 30 11 80 100 100 100 99 4 19 25 15 10 10 48 25 5 117 17 18 50 - 56 - 80 30 11 80 100 100 100 99 4 19 25 15 10 10 48 25 5 117 18 19 19 19 19 19 19 19 19 19 19 19 19 19	55 50 - 56 - 80 30 111 80 100 100 100 99 4 19 25 15 10 10 48 25 5 117 100 10 10 10 10 10 10 10 10 10 10 10 10	55 5 - 56 - 80 30 11 80 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 100 100 100 100 100 100	55 5 - 56 - 80 50 11 80 100 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 100 100 100 100 100 100	55 5 - 56 - 80 30 11 80 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 50 50 50 - 56 - 80 30 11 80 100 100 100 50 50 50 - 56 - 80 30 11 80 100 100 100 100 50 50 50 50 50 50 50 50 50 50 50 50 5	55 5 - 56 - 80 20 11 80 100 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 100 90 195 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	55 50 - 568 - 80 30 11 80 100 100 100 99 4 19 25 15 10 10 48 22 5 117 100 100 100 100 90 100 100 100 100 100	55 5 - 55 - 60 30 11 60 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 50 190 100 100 100 100 100 100 100 100 10	55 5 - 56 - 80 50 11 80 100 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 50 150 100 100 50 100 50 100 50 100 10	86 59 - 56 - 89 30 11 80 100 100 59 4 19 25 15 10 10 48 25 5 117 100 100 100 50 150 100 100 50 150 100 10	0.0 50 - 56 - 60 30 11 80 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 100 50 110 100 100 50 159 8 920 150 150 150 150 150 150 150 150 150 15	8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	8 9 9 - 56 - 60 20 11 80 100 100 99 4 19 25 15 10 10 44 25 5 117 100 100 100 90 150 100 100 90 150 100 100 90 150 150 150 150 150 150 150 150 150 15	8 50 - 56 - 80 20 11 80 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 10 50 150 10 10 10 10 10 20 150 10 10 10 10 10 10 10 10 10 10 10 10 10

Network + LTI	Total Network Load	Behind-the Meter	1% growth	Total Network & OS
13	10,153	243	9,910	9,809
13	10,095	206	9,889	9,789
13	9,524	210	9,314	9,220
12	8,815	210	8,605	8,518
13	10,147	177	9,970	9,870
15	12,201	174	12,027	11,908
16	13,030	163	12,868	12,739
16	12,856	161	12,695	12,568
15	12,044	175	11,869	11,750
12	9,085	182	8,902	8,813
13	9,637	218	9,419	9,324
13	10,511	199	10,312	10,208
17	128,098	2,317	125,781	124,513
14	10.675	193	10.482	10.376

# PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	2	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

## PacifiCorp Attachment 9a1 - Load (Current Year)

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
													Energy										
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı
																							Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total		•	6,611	1,017	1,679	3,491		12,798

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

													OATT (Part I	II - Network Se	ervice)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid			BPA Idaho			
Customer			PacifiCorp					PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho		Renewables Inc.	NTUA	
Class	_	_	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	SA 894	Total NFO
RS / SA	Day	Time	•				SM 339	SM 330	SM 021	SA 000	SA 9/3	SA 020				SA 300	SA 1/5					SM 0/0	SM 094	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12		21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-			15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-			15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34			-		13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38			0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total	•		6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9b - Load Divisor for True up

												2022		Assertment 30 - C	.coad Divisor for I	roe up													
											OATT (Part	III - Network Sen	vice)														Other Service		
olumn		ſ	e	ff	12	13	55	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1	j1	12	3	4		
Oustomer Class 85 / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 308	BPA Gazley NFO SA 229	BPA Clarke PUD E NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 247	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO Sta 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	UAM OS RS 2	PS UMPA i OS 97 RS 637	Deseret OS RS 290	Western An Power Administrati OS BS 262/26	ion	Total OS
ito.		18:00	0.514	4.91	3.05	30.16	un uu	UN 300	004	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.05	2.62	569.732		/01 E	2 6	10 2		032
Fah		8.00	8,805	6.78	3.46	39.66	168		-	0.12	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		442 4		79 2		862
Aarch		8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		436 4	6 1	14 2		885
lpril .	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	495.702		431 3	3 1	08 2	72	844
fay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		630 8	7 1	45 25		1,153
lun	27	18:00	10,216	6.29	3.49	18.39	0.35	0.05			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		786 13	9 1	61 2		1,371
ul	28	17:00	11,015	5.75		18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501.014		853 163		56 21		1,459
lug	31	17:00	10,623	6.14		17.34	0.33				1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465.333		910 171	0 1	85 21		1,547
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30				1.15	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	448.664		947 183	2 2	00 2		1,612
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30				0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	325.615		496 73	2 1	13 3	JO .	981
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44		0.01	33.75	0.68	296.01	107.88	2.21	572.577 699.435		434 60	5 1	17 3		933
Jec	22	1800	108.914	70.74	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	220.92	13.43	600.82		0.01	419.97	0.62	2 796 35	1,349.75	28.26	699.435		7 290 1 111	3 1	97 34		13,454
Avo 12CP		_	108,914	70.74	39.34	285.78	9.33	2.38	0.53	0.39	0.45	17.25	18.41	133.19		0.28	15.62	409.97 34.16	10.42	2,796.35	1,349.75	28.26	6,190 516		,28U 1,115 607 9	9 1,5	9/ 3,40 33 20	ar :	13,454
~~~~												-10	-11	OATT	Part II Long-Term		oint Transmis	sion Service	-17	-11	-10	-20	-24	-02	-51		-00	-77	-50

1.09.10							-																																
			1											DATE	Part II Long-Ter	n Firm Point to J	Point Transmiss	ion Service																					
Column			g1	g2	93	94	g5	96	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	922	g23	g24	925	g26	927	g28	g29	930	931	932 933	9				
Custom	r		PaofiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA					Divisor
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total Netwo	rk Behind- the		Network + OS
RS	SA Day	Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 995	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS	Meter	Load	+ LTP
Jan Feb March April May Jun Jul			1,921 1,921 1,921 1,921 1,921 2,016 2,016 2,016	3 3 3 3 3 3	0 50 0 50 0 50 0 50 0 50 0 50		5 5 5 5 5 5	5 50 5 50 5 50 5 50 5 50 5 50 5 50	13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2	10 10 10 10 10 10	50	11 11 11 11 11	80 80 80 80 80 80	100 100 100 100 100 100	100 100 100 100 100 100	100 100 100 100 100 100	50 50 50 50 50 50 50 50	150 150 150 150 150 150	100 100 100 100 100 100 100	100 100 100 100 100 100	10 10 10 10 10 10	0 100 0 100 0 100 0 100 0 100 0 100 0 100	- - - 100 100	99 99 99 99 99 80 80	4 4 4 4 4 4	19 19 19 19 19	2 2 2 2 2 2 2	21 22 22 23 23 24 23 24 22	5 10 5 10 5 10 5 10 5 10 5 10 5 10	50 50 50 50 50 48 48	5 5 5 5 5 5 1	- 99 - 99 - 98 - 102 - 122 - 122	3,459 3,459 3,459 3,459 3,562 3,706 3,702	10,6 10,3 9,7 9,1 9,6 12,6 12,6	16 221 27 191 96 211 90 205 51 165 39 182 174 154	1 10,237 1 10,518 1 9,978 5 9,365 9,816 2 12,221 4 13,129 8 12,784	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,486
Sept Oct Nov Dec			2,016 2,016 2,016 1,855 1,855	3 3 3 3	0 50 0 50 0 50 0 50		5 5 5 5	5 50 5 50 5 50 5 50	13 13 13 13		2 2 2 2 2	10 10 10 10	50 50	11 11 11	80 80 80	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	10 10 10	0 100 0 100 0 100 0 100	100 100 100 100	80 80 99	4 4	19 19 19	25 25 25 25	21 22 23 24 24	5 10 5 10 5 10 5 10	48 48 48 48	3 5 5	- 122 - 122 - 122 - 114 - 114	3,704 3,706 3,506 3,506	12,6 8,7 9,5 10,5	54 137 33 168 53 198 98 145	7 12,791 8 8,951 10,151 5 10,743	16,495 12,657 13,657 14,249
Total			23,395	36	0 600	-	67	2 600	156		24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,20	0 1,200	800	1,093	48	228	300	300	0 120	586	50	- 1,335	42,929	128,5	i8 2,125	5 130,683	173,612
Avg 12	Р		1,950	3	0 50		5	5 50	13		2	10	21	- 11	80	100	100	100	50	150	100	100	10	0 100	67	91	- 4	19	25	25	5 10	49	- 4	- 111	3,577	10,7	13 177	7 10,890	14,468

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(568,614,363)
1110000	146200	A/Amort-Oth Intang	(130,830,061)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)
1110000	146230	A/Amort-LsHld Imprmt	(13,754,984)
	(736.465.711)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20	21 Year-end Balance		2022 Year-end Balance	L	oY-EoY Average	Other	100% Transmission	PI	ant-related	lah	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	¢.	17,347,567	•	20,927,068	6	19,137,318	Other	100 /6 Transmission	•	19,137,318	Lai	oi-relateu
1031000	132012	Prep Ins-All Purpose Insurance	Plant-related	9	2,316,931	\$		ą.	2,565,633			9	2,565,633		
	132012	Prep Ins-D&O Liability	Labor-related	\$	2,310,331	\$		S	2,303,033			Ψ	2,303,033	\$	
	132013	Prep Ins-Dao Elability Prep Ins-Minority Owned Plants	Other	9	311.635	\$		S.	316.792	\$ 316,792				ų.	
	132045	Prepaid Workers Compensation	Labor-related	ψ	114.760	\$		9	111.442	ψ 310,792				\$	111.442
	132055	Prepaid Employee Benefit Costs	Labor-related	Ψ	1,632,238	\$		9	1,580,613					ψ e	1,580,613
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	9	1,032,230	\$		ą.	1,360,613			¢		Ģ	1,000,013
	132723	I/C Prepaid Captive Frop Insur - MEHC	Plant-related	9		\$		\$	-			\$			
1652000	132723	OR-Prepaid Property Tax	Plant-related	\$	20,070,575	\$		\$	21,405,965			\$	21,405,965		
1002000	132101	Prepaid Taxes (Federal, State, Local)		Þ	29,204	\$	29,204	à	29,204	\$ 29,204		Þ	21,405,965		
	132924	Other Prepayments - Oregon DOE Fee	Other Other	\$	860,083	\$		\$	808,559	\$ 808,559					
1652100	132924	Prepaid Emissions Permit Fees (UT)	Other	Þ	625,994	\$		Ψ.	681,077	\$ 681,077					
1002100				S	020,994	\$		Þ	001,077	\$ 001,077					
	132096	Prepaid RECs for RPS (WA)	Other	•	7 700 707	\$		\$		\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707		-,,	\$	5,859,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	1	\$	4,420,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$	37,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$		\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	\$	-	\$		\$	253,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$,	\$	207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$,	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102	\$	146,102	\$ 146,102					
	132564	Prepaid High Plains	Other	\$	556,311	\$		\$	556,311	\$ 556,311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	_	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	_	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874	\$	1,026,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$		\$	480,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	_	\$		\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	s		\$		\$	_	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	s		\$		s		\$ -					
	132650	Prepaid Dues	Other	9		\$		\$	187,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	6	42.667	\$		6	42.667	ψ 107,000	<u> </u>	•	42.667		
	132705	Prepaid Pole Contact Rental	Other	6	324,809	\$	213,579	6	269,194	\$ 269.194	<u> </u>	Ψ	42,007		
	132740	Prepaid O&M - Wind	Other	φ	89,949	S	86,856	9	88,402	\$ 88,402					
	132755	Prepaid Oxivi - Willia	Labor-related	9	100,000	S	83.714	S.	91.857	\$ 00,402				\$	91,857
	132755	Prepaid LGIA Transmission	Other	Þ	100,000	\$		\$	91,007	•				Þ	91,05
				9		\$		\$	-	÷ -					
	132831 132900	Prepaid BPA Transmission - Wine Country	Other	\$	1,250,603			\$	11,050,812	\$ 10.000.000	-			ŝ	1,050,812
		Prepayments - Other	Labor-related/Other	\$		\$		_		,,				\$	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,432,437	\$.,,	\$	1,451,348	\$ 1,451,348					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,467,002	\$	-,,	\$	3,427,067	\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	284,329	\$,	\$	288,951	\$ 288,951				_	
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	<u> </u>	\$		\$	-					\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	11,130,782	\$	16,251,904	\$	13,691,343					\$	13,691,343
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$ -	ļ				
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$		\$	(7,902)			\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)	\$	(//- /	\$	(3,580,982)	\$ (3,580,982					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$.,,	\$	3,588,885	\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$	2,268,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	_	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	_	\$	_	\$	-	\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$		\$	750,000	\$	375,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$		\$	93,931,491	\$ 34,261,743	\$ -	\$	43,143,681	\$	16,526,067

 Allocator
 0.000%
 100.000%
 29.229%
 9.536%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ 12,610.673
 \$ 1,575,974

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,517,970	2,112,145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

87,941,472

39,488,427 **127,429,899**

Short-term revenue

PacifiCorp Commercial and Trading (C&T)

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

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month												
					end)						Current Year	(month end)					
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation															
Appendix A	input columns at																
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, ln 18 c,d	8.797.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.693.150.000	8.642.150.000	8.642.150.000	9.742.150.000
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1.586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2.945	2.718	2.492	2.265	2.039	1.812	1.586	1,359	1.133	906	680	453	227
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	404,320,904	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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		Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318.911	368.335	369.808	369.808	369.808	369.812	369,812	369.812	369.812	367.493	366.356	366.356	399.982
100	12-month sum		Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74.673	33.544	33.544	33.544	33.544	33,544	33,544	33.544	33.544	33.544	33.544	33.544
101	12-month sum		Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average		Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)		Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(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, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued L	lability:	Char	ged to:	Prior year	Current Year	True-up			By Cat	tegory		-
							December	December			100%				Total Transmis related Unfun
escription	Account Calculation	Reserve type	SAP Account F			FERC Account	month end	month end	13-month Average	Category	Transmission	Plant	Labor	Other	Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(12.7)	Other				(12.720)	
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(5.4)	Other				(5.395)	
idar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500, 545510	426.3	(2.0)	(1.9)	(2.0)	Other				(1.992)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500, 545501, 505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.135)	
Vholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.2)	Other				(0.185)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(2.3)		(2.279)				
ccum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.2)					(1.246)	
rapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.5)					(9.472)	
Clamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(2.1)	Other 100% Transmission	(0.405)			(2.124)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded Unfunded	289955 289955	253 253	582300 582300	566, 567 589	(0.2)	(0.2) (1.8)	(0.2)	Other	(0.165)			(1.754)	
Accrued Right-of-Way Obligation (Other) Prov for Injuries & Damages - General ("Other")	Estimate by RMP Finance Estimate by Legal ("Other")	Unfunded	289955	253	545050	925	0.0	(1.8)	0.0	Other				0.000	
Prov for Injuries & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000	0.000	
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(368.5)	Other			0.000	(368.461)	
njuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000	(,	
injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	9.4	Other				9.423	
injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	101003	131	115.3	235.0	190.8	Other				190.781	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545000	925	(1.0)	(5.0)	(3.2)	Other				(3.154)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(16.2)	(18.1)	(17.4)	Other				(17.445)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.2)	(0.0)	(0.2)					(0.155)	
lad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue		118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.103)	
rovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)					(0.224)	
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.9)	Other				(0.939)	
rovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded Unfunded	118200 118300	173 173	301119 301119	440 440	0.0	0.0	0.0	Other				0.000	
rovision for Unbilled Revenue RMP	Calculation based on actuals			173 154		440 506, 553, 557		(0.1)	(0.2)	Other				(0.150)	
ventory Reserve - Power Supply ventory Reserve - RMP (T&D)	Calculation based on actuals Estimate by RMP Finance	Unfunded Unfunded	120930 120932	154	Various G/L's 516900	598	(0.1)	(0.1)	(0.2)	Other				(0.150)	
ventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various G/L's	593, 598	(0.7)	(0.4)	(0.6)					(0.634)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557, 573, 598	(6.6)	(6.9)	(6.6)					(6.643)	
WIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Incollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(3.8)	Other				(3.841)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various G/L's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor			(3.085)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(9.9)	Labor			(9.941)		
I01(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(0.5)				(0.468)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.1)	Labor			(1.109)		
iti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other				0.000	
ccrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0		Other					
acation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(3.7)	Labor			(3.747)		
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.4)				(2.404)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.6)	Labor			(2.589)		
ersonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor			(0.063)		
ersonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.6)				(3.559)		
ersonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)				(0.236)		
ersonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.1)	(17.5)	(17.3)				(17.288)		
ick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor Follows Labor.	(6.2)	(6.0)	(5.9)				(5.921)		
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	926 Follows Labor,	(1.6)	(1.4)	(1.5)	Other				(1.472)	
ension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	926	(0.5)	(0.4)	(0.5)	Labor			(0.507)		
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor, 926, 426.5	(53.7)	(41.6)	(51.5)	Labor			(51.485)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor, 926	22.7	12.4	21.4	Labor			21.383		
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(22.1)	Labor			(22.062)		
Vasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor, 926	(2.2)	(2.1)	(2.2)	Labor			(2.162)		
Totals	_					920	(315.1)	(321.6)	(318.4)		(2.444)	0.000	(105.243)	(239.241)	

Allocators	100.000%	25.418%	9.536%	0.000%	
Total (\$ millions)	(2.444)	0.000	(10.036)	0.000	(12.480)

(12,480,157)

Appendix A input

PacifiCorp Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBC

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

PACIFICORP

Enclosure 4

Projection variance analysis

				2023 Projection	2022 Projection (as-filed)		
Chad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Silau	eu cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
Alloca	ators						
	Wages & Salary Allocation Factor		054.041	04 007 000	00.450.450	0.400.054	7.49%
1	Transmission Wages Expense		354.21b	31,337,006	29,153,152	2,183,854	7.49%
2	Total Wages Expense		354.28b	365,503,661	359,153,337	6,350,324	1.77%
3	Less A&G Wages Expense		354.27b	36,895,696	41.806.504		-11.75%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965	317,346,833		3.55%
-	Total Wagoo Ecoo Aco Wagoo Expense		(Ellio 2 Ellio 0)	020,007,000	017,040,000	11,201,102	0.0070
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%	9.1865%	0.3498%	3.81%
	Plant Allocation Factors	(1) (1) 10	Attacker and 5	00 040 007 704	04 004 004 705	704 400 000	2.29%
6	Electric Plant in Service	(Note M)	Attachment 5	32,613,267,701	31,881,804,735	731,462,966	2.29%
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,341,119,101	10,674,475,493	666,643,608	6.25%
, 8	Accumulated Amortization	(Note N)	Attachment 5	736,465,711	725.504.660		1.51%
۵	Total Accumulated Depreciation	(14016-14)	(Line 7 + 8)	12,077,584,812	11,399,980,152		5.94%
3	Total Accumulated Depresation		(Line 7 · 0)	12,077,004,012	11,555,500,152	077,004,039	3.3470
10	Net Plant		(Line 6 - Line 9)	20,535,682,889	20,481,824,583	53,858,306	0.26%
			,				
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,408,642,456	8,222,391,915		2.27%
12	Gross Plant Allocator		(Line 11 / Line 6)	25.7829%	25.7902%	-0.0073%	-0.03%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,138,445,732	6,062,779,529		1.25%
14	Net Plant Allocator		(Line 13 / Line 10)	29.8916%	29.6008%	0.2908%	0.98%
Diant	Calculations						
Plant	Calculations						
	Plant In Service						
15	Transmission Plant In Service	(Note M)	Attachment 5	8.046.307.902	7.890.023.096	156,284,806	1.98%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	114,938,773	104,227,073		10.28%
17	Total Transmission Plant	,	(Line 15 + Line 16)	8,161,246,674	7,994,250,169	166,996,505	2.09%
			, , ,				
18	General Plant	(Note N)	Attachment 5	1,465,275,063	1,376,963,716		6.41%
19	Intangible Plant	(Note N)	Attachment 5	1,128,981,210	1,106,474,798	22,506,412	2.03%
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,594,256,274	2,483,438,514		4.46%
21	Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	247,395,782	228,141,746	19,254,036	8.44%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145	1,517,970	594,174	39.14%
24	Total Plant in Rate Base		(Line 17 + Line 22 + Line 23)	8,410,754,601	8.223.909.885	186.844.715	2.27%
4	Total Flatt in Natio Dade		(Line 17 · Line 22 · Line 20)	0,710,707,001	0,220,909,000	100,044,713	L.LI /0

			2023 Projection	2022 Projection (as-filed)		
Shaded cells are inputs	Notes Reference (FERC Form 1 reference, attachment, or instruction) 2022 from 1.565 3	Absolute change	Percent change			
		(1 Error sim risisiste, allasimon, or moraduon)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-file
Accumulated Depreciation and Amortization						
7.004.114.114.2.2.2.101.						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,146,075,860	2,045,200,003	100,875,857	4.93%
26 Accumulated General Depreciation	• • • • • • • • • • • • • • • • • • • •				45,165,721	8.69% 1.51%
27 Accumulated Amortization 28 Accumulated General and Intangible Depreciation	(Note N)				10,961,051 56,126,773	4.51%
29 Wage & Salary Allocator						4.0170
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission					9,708,481	8.49%
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30.)	2 270 106 724	2 450 642 296	110,584,338	5.12%
Total Accumulated Depreciation and Amortization		(Line 23 + Line 30)	2,270,190,724	2,133,012,300	110,304,330	J. 12 /0
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,140,557,877	6,064,297,500	76,260,377	1.26%
Adjustments To Rate Base						
Rujustinents 10 Rate base						
Accumulated Deferred Income Taxes			/a.= a== ··		(00.0/	0.710/
33 ADIT net of FASB 106 and 109						-3.71%
33b Excess or Deficient ADIT Balance		Attachment 1B	(327,148,651)	(347,044,662)	19,896,011	5.73%
CWIP for Incentive Transmission Projects						
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
ITC Adjustment						
35 IRC 46(f)1 adjustment		Attachment 5	(6,844)	(8,194)	1,350	16.48%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(12,527,287)	(15,762,530)	3,235,243	20.52%
Prepayments 37 Prepayments	(Note K & NI)	Attachment 11	44 472 242	44 204 526	3,187,787	28.25%
37 Prepayments	(Note K & N)	Attachment	14,472,313	11,284,526	3,187,787	28.25%
Abandoned Plant						
38 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies						
39 Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40 Wage & Salary Allocator	(**************************************		9.5363%	9.1865%		3.81%
41 Total Undistributed Stores Expense Allocated to Transmission			0		0	n/m
42 Construction Materials & Supplies	(Note N)	Attachment 5			48,473,206	23.82%
43 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	24,030,279		5,334,362	28.53%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	1,327,748	815,425	512,323	62.83%
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	25,358,027	19,511,342	5,846,685	29.97%
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	92,163,517	80,062,747	12,100,771	15.11%
48 1/8th Rule	(Note S)		0.0%	0.0%		
49 Total Cash Working Capital Allocated to Transmission	, ,	(Line 47 * Line 48)		0	0	n/m
Network Upgrade Balance						
50 Network Upgrade Balance	(Note N)	Attachment 5	(154,590,849)	(147,966,140)	(6,624,709)	-4.48%
51 Total Adjustment to Rate Base	·	(Lines 23 + 22h +24 + 25 + 26 + 27 + 29 + 46 + 40 + 50)	(4 200 474 262)	(4 204 750 002)	(4,701,360)	-0.36%
Total Aujustilient to Rate Dase		(LIIICO 33 T 330 T 34 T 35 T 30 T 31 T 38 T 40 T 48 T 30)	(1,293,471,202)	(1,294,769,902)	(4,701,360)	-0.30%
52 Rate Base		(Line 32 + Line 51)	4,841,086,615	4,769,527,598	71,559,017	1.50%
· · · · · · · · · · · · · · · · · · ·			,,,	., , , ,	,,	

			2023 Projection	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
		, , ,	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-file
Operations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	239,061,031	232,161,868	6,899,163	2.97%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,849,245	10,309,902	539,343	5.23%
55 Less: Account 565		Attachment 5	163,235,255	159,058,497	4,176,758	2.63%
56 Transmission O&M		(Lines 53 - 55)	64,976,531	62,793,469	2,183,062	3.48%
Allocated Administrative & General Expenses						
57 Total A&G		320.197b	264,608,506	170,669,671	93,938,835	55.04%
58 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0	0	0	n/m
59 Less Property Insurance Account 924		320.185b	4,518,334	4,207,600	310,734	7.39%
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0		0	n/m
61 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,166,699	26,427,417	(260,718)	-0.99%
62 Less General Advertising Exp Account 930.1	(1) (1)	320.191b	15,720	8,074	7,646	94.70%
63 Less Membership Dues	(Note C)	Attachment 5	718,488	860,993	(142,505)	-16.55% 67.56%
64 Administrative & General Expenses 65 Wage & Salary Allocator		(Line 57 - Sum (Lines 58 to 63)) (Line 5)	233,189,265	139,165,587 9.1865%	94,023,678	67.56%
66 Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	9.5363% 22.237.603	12,784,484	9,453,119	73.94%
, , , , , , , , , , , , , , , , , , ,		(Line 04 Line 05)	22,231,000	12,704,404	3,400,110	75.5470
Directly Assigned A&G	a =	*** 1	0.704.407	0.000.044	004 700	44.000/
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,427	3,399,644	384,782	11.32%
General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,427	3,399,644	384,782	11.32%
70 Property Insurance Account 924	(Note F)	Attachment 5	4,518,334	4,207,600	310,734	7.39%
71 General Advertising Exp Account 930.1 - Education and Outreach	,	Attachment 5	0	0	0	n/m
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,334	4,207,600	310,734	7.39%
73 Gross Plant Allocator		(Line 12)	25.7829%	25.7902%		
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,164,957	1,085,150	79,807	7.35%
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,163,517	80,062,747	12,100,771	15.11%
Depreciation & Amortization Expense						
·						
Depreciation Expense 76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,038	134,616,361	2,806,677	2.08%
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,724	47,626,073	2,726,651	5.73%
77 General Depreciation Expense Including Amortization of Limited Term Plant 78 Intangible Amortization	(Note H) (Note H)	Attachment 5 Attachment 5	50,352,724 64,151,576	47,626,073 58.013.199	2,726,651 6,138,377	5.73% 10.58%
79 Total	(Note H)	(Line 77 + Line 78)	114,504,300	105,639,272	8,865,028	8.39%
80 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		0.3970
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 3) (Line 79 * Line 80)	10,919,461	9,704,580	1,214,881	12.52%
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83 Total Transmission Depreciation & Amortization	. ,	(Lines 76 + 81 + 82)	148,342,499	144,320,941	4,021,558	2.79%
10tal Hallshillssion Depreciation & Amortization		(Lilles 70 + 01 + 02)	140,342,433	144,320,941	4,021,330	2.1970
Taxes Other Than Income						
84 Taxes Other than Income Taxes		Attachment 2	42,647,984	48,233,785	(5,585,801)	-11.58%
85 Total Taxes Other than Income Taxes		(Line 84)	42,647,984	48,233,785	(5,585,801)	-11.58%

				2023 Projection	2022 Projection (as-filed)		
Shadad	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or in	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Silaueu	cens are inputs	Notes	Reference (i Live i offir i reference, attacriment, of in	Projection Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
Detume	Capitalization Calculations						
Return	Capitalization Calculations						
L	ong-Term Debt						
86	Account 221 Bonds		Attachment 14	8,832,457,692	8,842,534,615	(10,076,923)	-0.11%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,832,457,692	8,842,534,615	(10,076,923)	-0.11%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	24,107,931	20,988,276	3,119,655	14.86%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	42,264,539	39,782,153	2,482,386	6.24%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,596,858	3,099,866	(503,008)	-16.23%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1,586	8,446	(6,861)	-81.23%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
96	Net Proceeds Long Term Debt	,	Sum Lines 90 through 95	8,763,489,950	8,778,672,766	(15,182,817)	-0.17%
L	ong Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	404,320,904	405,404,301	(1,083,397)	-0.27%
98	Less Hedging Expense	(Note R)	Attachment 14	0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,457,195	4,541,192	(83,998)	-1.85%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	443,653	607,365	(163,712)	-26.95%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	2,718	9,641	(6,924)	-71.81%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	409,219,034	410,543,217	(1,324,183)	-0.32%
P	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	0	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14	0	0	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	0	0	n/m
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111	Preferred Dividend		Attachment 14 (Ente	r positive) 161,902	161,902	0	0.00%
,	Common Stock						
112	Proprietary Capital		Attachment 14	10,213,677,222	9,573,346,279	640,330,943	6.69%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600	040,330,843	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	72,292,123	86,774,204	(14,482,081)	-16.69%
115	Less: Account 219		Attachment 14	(16,125,816)	(18,514,257)	2,388,441	12.90%
116	Total Common Stock		Sum Lines 112 through 115	10,155,113,314	9,502,688,732	652.424.582	6.87%
-			· · - · · · - · - · · · · -	,,	-,,300,102	112, 12 1,002	212.112

					2023 Projection	2022 Projection (as-filed)		
Shaded	I cells are inputs	N N	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Silauce	cens are inputs		otes	Reference (I Live i orin i reference, attachment, or managem)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
117	Debt percent	Total Long Term Debt (Notes	es Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99%	48.19%	-1.21%	
118	Preferred percent	Preferred Stock	SQanj	(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%		
119	Common percent		es Q & R)	(Line 110 / (Lines 90 + 110 + 116)) (Line 116 / (Lines 90 + 110 + 116))	53.00%	51.79%		
118	Common percent	COMMON SLOCK (NOTES	SQ & K)	(Line 110 / (Lines 90 + 110 +110))	33.00 /0	J1.13/0	- 1.21/0	
		Long Term Debt Cost = Long Term Debt Cost /						
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.67%	4.68%	-0.01%	
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost		lote H)	Fixed	9.80%	9.80%		
122		Common Stock (NC		i ived	3.0070	3.0070	<u>-</u>	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.19%	2.25%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.19%	5.08%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%	7.33%	0.06%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	357,706,448	349,625,755	8,080,693	2.31%
Compo	site Income Taxes							
	Income Tax Rates FIT = Federal Income Tax Rate	(N	I-4- C)		21.00%	24.009/	0.00%	
128	SIT = State Income Tax Rate SIT = State Income Tax Rate or Composite		lote G) lote G)	Attachment 5	4.54%	21.00% 4.54%		
129 130	·	(percent of federal income tax deductible for state		Per state tax code	4.54% 0.00%	4.54% 0.00%		
130	p T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} :	purposes)	Per state tax code	24.587%	24.587%		
132	T / (1-T)	1-1-{[(1-311) (1-F11)]/(1-311 F11 p)}-			32.602%	32.602%		
	ITC Adjustment							
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(315,573)	(396,407)	80,834	20.39%
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(418,458)	(525,645)	107,187	20.39%
			_	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	81,990,972	78,939,367	3,051,605	3.87%
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	_	. , , , , , , , , , , , , , , , , , , ,				
135b	Excess or Deficient ADIT Amortization	, , , , , , , , , , , , , , , , , , , ,		Attachment 1B	(19,896,010)	(19,896,011)		0.00%
		(T/1-T) * Investment Return * (1-(WCLTD/ROR)) = Excess or Deficient ADIT Amortization Adjustm		. , , , , , , , , , , , , , , , , , , ,	(19,896,010) (26,382,592)	(19,896,011) (26,382,594)		0.00% 0.00%

			2023 Projection	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Shaded cens are inputs	Notes	Reference (LENG FORM Frenchice, attachment, or instruction)	Projection	2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
Revenue Requirement						
Summary						
137 Net Property, Plant & Equipment		(Line 32)	6,140,557,877	6,064,297,500	76,260,377	1.26%
138 Total Adjustment to Rate Base		(Line 51)	(1,299,471,262)	(1,294,769,902)		-0.36%
139 Rate Base		(Line 52)	4,841,086,615	4,769,527,598	71,559,017	1.50%
140 Total Transmission O&M		(Line 75)	92,163,517	80,062,747	12,100,771	15.11%
141 Total Transmission Depreciation & Amortization		(Line 83)	148,342,499	144,320,941	4,021,558	2.79%
142 Taxes Other than Income		(Line 85)	42,647,984	48,233,785	(5,585,801)	-11.58%
143 Investment Return		(Line 127)	357,706,448	349,625,755		2.31%
144 Income Taxes		(Line 136)	55,189,921	52,031,127	3,158,794	6.07%
145 Gross Revenue Requirement		(Sum Lines 140 to 144)	696,050,370	674,274,355	21,776,015	3.23%
Adinates and the Damania Danamia Damaina manda Assas	inted with Fundad Transmission Facilities					
Adjustment to Remove Revenue Requirements Associ 146 Transmission Plant In Service	ateu with Excluded Transmission Facilities	(Line 15)	8,046,307,902	7,890,023,096	156,284,806	1.98%
147 Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666	346.439.410		1.11%
148 Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)		7,543,583,686	-,, -	2.02%
149 Inclusion Ratio		,	7,696,023,235 95.65%	7,543,583,686		2.02%
		(Line 148 / Line 146)				0.000/
150 Gross Revenue Requirement		(Line 145)	696,050,370	674,274,355		3.23%
151 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	665,748,799	644,667,952	21,080,847	3.27%
Revenue Credits						
152 Revenue Credits		Attachment 3	146,736,897	133,378,159	13,358,738	10.02%
153 Net Revenue Requirement		(Line 151 - Line 152)	519,011,901	511,289,793	7,722,109	1.51%
Net Plant Carrying Charge						
154 Gross Revenue Requirement		(Line 150)	696,050,370	674,274,355	21,776,015	3.23%
155 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814	5,949,050,166		1.11%
156 Net Plant Carrying Charge		(Line 154 / Line 155)	11.5716%	11.3342%	0.24%	
157 Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.2870%	9.0713%	0.22%	
158 Net Plant Carrying Charge without Depreciation, Return	n, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4227%	2.3197%	0.10%	
Net Plant Carrying Charge Calculation per 100 Basis P	oint increase in ROE					
159 Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	283,154,001	272,617,473		3.86%
160 Increased Return and Taxes		Attachment 4	446,919,181	434,413,088	12,506,093	2.88%
Net Revenue Requirement per 100 Basis Point increas	e in ROE	(Line 159 + Line 160)	730,073,182	707,030,561	23,042,621	3.26%
162 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814	5,949,050,166		1.11%
 Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE 		(Line 161 / Line 162)	12.1372%	11.8848%		
164 Net Plant Carrying Charge per 100 Basis Point in ROE	without Depreciation	(Line 161 - Line 76) / Line 162	9.8526%	9.6219%)	
165 Net Revenue Requirement		(Line 153)	519,011,901	511,289,793		1.51%
166 Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167 Transmission Incentive Credit		Attachment 7	5,371,880	5,291,836		1.51%
168 Interest on Network Upgrade Facilities		Attachment 5	5,813,346	4,690,561	1,122,785	23.94%
169 Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	530,197,128	521,272,190	8,924,938	1.71%
Network Service Rate						
170 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,292	14,036		1.82%
171 Rate (\$/MW-year)		(Line 169 / 170)	37,098	37,139	(41)	-0.11%
172 Network Service Rate (\$/MW-year)		(Line 171)	37,098	37,139	(41)	-0.11%

2023 Projection

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Shaded cells are inputs	Notes Re	Reference (FERG Form Treference, attachment, or instruction)	Projection

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 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 Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

2022 Projection (as-filed)

2021 Form 1 data	Absolute change	Percent change
2021 data in Settlement model	Projection value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)

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	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$665,748,799
	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	\$6,199,584 <u>\$140,537,314</u> \$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,371,880
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$530,197,128
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,292
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.098490
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.091541
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.713433
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142687
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.101919
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.92
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		· · · · · · · · · · · · · · · ·	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,368,539	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(815,180,464)

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

Schedule ADIT-	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							
Employee Benef	ts						
	5.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220 72	0.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
	0.182 LTIP - non current	6,376,812	0	0	0		Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324 72	0.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 72	0.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 72	0.300 Pension/Retirement Accrual - Cash Basis	381.172	381.172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
		****					Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332 50	5.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
		7 - 7 - 7 - 7		•			Accrued liability for the expected claims related to workers compensation previously held by
	0.580 Wasatch workers comp reserve	546,673	0	0	0	546,673	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399 92	0.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	0.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivati							
	5.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabi	lities:						
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045 61	0.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047 61	0.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
007010 70							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048 70	5.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	U	Jim Bridger Plant pursuant to Docket UE-191024.
287049 70	5.352 RL - Klamath Dams Removal - CA	64.244	64.244				Regulatory liability established to record the giveback of excess funds collected from California
287049 70	5.352 RL - Klamath Dams Removal - CA	64,244	64,244	U	U	U	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051 70	5.340 RL - Income Tax Deferral - CA	693.274	693,274	0	0		rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
20/031	N. 340 N.E. * Income Tax Defends * CA	055,214	090,214	U	U		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053 70	5.342 RL - Income Tax Deferral - OR	1.621.622	1.621.622	0	0	0	reduced the federal income tax rate from 35% to 21%.
201000 10	The most of the Bolona Gr	1,021,022	1,021,022		•		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055 70	5.344 RL - Income Tax Deferral - WA	2.194.452	2.194.452	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056 70	5.345 RL - Income Tax Deferral - WY	201,039	201,039	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061 70	5.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062 70	5.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	amortization for return to Idaho customers pursuant to regulatory order.
					_		Regulatory liability established to record the deferral of protected property related EDIT
287063 70	5.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
	SALE DI DI LI LIBRES EDITA IL IL III						Regulatory liability established to record the deferral of protected property related EDIT
287064 70	5.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
287065 70	5.350 RL - Protected PP&E EDIT Amortization - WA	3.140.136	3.140.136	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
20/000 /0	3.330 NE - FTOLEGIEU FI'AE EDIT AMONIZALION - WA	3,140,136	3,140,136	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT
287066 70	5.351 RL - Protected PP&E EDIT Amortization - WY	8.468.227	8.468.227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.
20.000 10		5,105,221	J, 100,221	0			amorazation to retain to tryoning distorners parsuant to requisitory order.

		· i		1			
287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	(Regulatory liability established to defer California's portion of protected property relate recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to 0 35% to 21%.	tax rate from
287112	705.288 RL - Protected PP&E EDIT - ID	20.492.984	20.492.984	0		Regulatory liability established to defer Idaho's portion of protected property related Ei as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate fro 0 21%.	
20/112	703.200 KE*Flotecied Frac EDIT - ID	20,492,904	20,432,504	0		Regulatory liability established to defer Oregon's portion of protected property related	EDIT
287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income I 0 35% to 21%. Regulatory liability established to defer Washington's portion of protected property rela	
287114	705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to 35% to 21%.	
207111	100.200 TE 110000011 WE 2011 WA	20,010,000	20,510,000		,	Regulatory liability established to defer Wyoming's portion of protected property relate	
287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income I 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related ED	
287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate fron 21%	om 35% to
						Regulatory liability established to defer California's portion of non-protected property recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income	
287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property	ty related
287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	(EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal inc 0 from 35% to 21%.	come tax rate
						Regulatory liability established to defer Wyoming's portion of non-protected property re recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income is	
287125	705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0		0 35% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bri	idger
287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	(incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla stear	-
287174 287175	705.410 RL - Cholla Decommissioning - CA 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619,166	0	(0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam pl	
287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam	plant.
287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	(0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam pla Regulatory liability for Wyoming's share of decommissioning costs for the Cholla stear	
287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	(0 Regulatory liability established to record sales of Clean Fuel Program credits sold to re	
287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	(0 entities, to be used to fund programs that benefit Oregon customers.	
287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	(Regulatory liability with respect to the effects of flow through from PP&E book/tax diffe 0 other deferred items that do not have current provision impacts.	
287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	(Regulatory liability established to account for the deferral of protected property-related O PMI's portion of Bridger Coal Company fixed assets	d EDIT for
						Regulatory liability established with respect to the excess deferred income taxes asso non-property accumulated deferred income taxes allocable to California resulting from	ciated with the
287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	(0 in the income tax rate.	-
287195	705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	,	Regulatory liability established with respect to the excess deferred income taxes asso non-property accumulated deferred income taxes allocable to Washington resulting from	om the
		6 465 408	6 465 408	0		0 change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retire	ement welfare
287198 287200	320.279 RL - FAS 158 Post-Retirement 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	(0 expenses. 0 Regulatory liability with respect to the Washington decoupling mechanism.	
						Regulatory Liability established to record difference between the approved accelerate in the 2015 WA GRC and the current depreciation amounts from the last depreciation	d depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	(units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program and Colstrip Unit 4.	activities
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148.244	148,244	0		(ESA collections from California offset by ESA program expenditures incurred) in a reg	gulatory
201200	TOULDO THE Energy durings recondition (EST) OF	110,211	110,211		,	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is	
						implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out p leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.	orogram and
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	(Regulatory liability established as a balancing account for a pass-through benefit to Id	daho
287213	425.381 RL - BPA Balance Act - ID	6.863	6.863	0		customers from BPA (Bonneville Power Administration) under the Northwest Power A	Act where
20/210	TEO.001 TE SET TEMENTO FOR TE	0,000	5,555		,	0 qualifying customers receive a credit to their bill. Contra regulatory liability established to account for Washington's share of the ARO re	
						difference on Trojan unrecovered plant and decommissioning costs . The reason for the account is that substantially all Trojan - related costs were disallowed in Washington; to	
				_		Washington portion of any decommissioning costs associated with Trojan should be re	
287225 287227	605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL - UT Solar Feed-in Tariff - NC	15,026 3,026,841	15,026 3,026,841	0	(below-the-line. Regulatory liability established to record UT solar Feed in Tariff.	
287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0		Regulatory liability established to record the Washington Power Cost Adjustment Med	hanism
201231	100.010 INC - WA DOLLING O - INGROUNDING	000,043	000,043	0		(PCAM) deferrals. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanic	ism (PCAM)
287233	705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	(and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory I established to record the Oregon 2017 FERC Refund.	
287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	(Regulatory liability established to record the California Energy Cost Adjustment Clause 0 deferrals.	e (ECAC)
						This account is to reclass the deferred tax balances related to regulatory assets or liat the balance of the regulatory assets result in a credit balance instead of a debit balance	bilities where
287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	(0 versa. Regulatory liability established to record purchase of California greenhouse gas pollut	
287238	705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	(0 allowances .	
287252	705.263 RL - Sale of REC - WA	9,790	9,790	0		Regulatory liability established to record the deferral of the Pryor Mountain renewable 0 credits revenue that will be given back to Washington customers.	
287262	100.100 RL ITC	141,964	141,964	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsect	tion 46(f)(2).
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	84,697		0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus to	ax
287268	·	325.872	325.872	0		0 depreciation. Regulatory Liability established to track the difference between REC revenue included	d in rates and
	705.336 RL - Sale of RECs - UT			0		Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included.	d in rates and
287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0	(0 Wyoming's allocation of the actual REC revenue received by the Company.	

007074	705 004 DI O-I (DEO OD	105 801	105 801				Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261 RL - Sale of RECs - OR	105,801	105,801	U		(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
							the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284	610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	((versa.
287299	705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	((Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0			Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
				•			Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities	17,231,816	17,231,816	0	() (retirement obligations.
							Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316	715.720 Reg Liability - BPA Balancing Account - WA	205.301	205,301	0			qualifying customers receive a credit to their bill.
201010	110.720 Rog Elability Br A Balanoing Account 177					,	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145 RL- DSM Balance	867,977	867,977	0	()	
287390	610.141 RL - WA Rate Refunds	700.026	700,026	•			Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390	610.141 RL - WA Rate Retunds	700,026	700,026	0		(Regulatory liability established to record the effects of changes in fair value of certain derivative
							instruments entered into to hedge the Company's future retail resource requirements.
287395	730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	() (
287418	705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
20/410	705.241 KL- Alternative Rate for Energy Program - CARE - CA	153,900	153,906	<u> </u>		(Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
							representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	() (Plant that are in excess of those approved for recovery by regulatory authorities.
007445	040 440 BL UTILIANA Francis Malling	336.911	336.911	•			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445	610.142 RL - UT Home Energy LifeLine	336,911	336,911	0		(Lifeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453	610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	()	Income Energy Assistance Program.
							Regulatory liability established to record revenues received from customers participating in the
207470	705 270 DI Blue Cle Dressen OD	550.007	EE0.007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473	705.270 RL - Blue Sky Program OR	550,267	550,267	0)	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287474	705.271 RL - Blue Sky Program WA	122,968	122,968	0	() (energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
287475	705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable
201413	703.272 T.C Blue Sky Flogram CA	33,020	33,020	0		,	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287476	705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	()	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	36,773	36,773	0			energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287478	705.275 RL - Blue Sky Program WY	161,800	161,800	0	((energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carry	vforwards						
287280	DTA State Charitable Contribution Limitation	187,893	187,893	0	(Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0)	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449	DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0			carryforward.
287371	DTA 930.100 Oregon BETC Credits	584,208	584,208	0			Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	DTA BETC Purchased Credits	331,353	331,353	0	(Oregon state income tax credit carryforward.
287497 287494	DTA BETC Purchased Gain DTA Idaho ITC Carryforward	75,465 18,813,201	75,465 18,813,201	0			Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269	DTA Colorado Tax Credit Carryforward	132,444	132,444	0			Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward	275,386	275,386	0	(California state income tax credit carryforward.
Loss Conti	ngencies						
873/1/2070	710.530/415.81Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retir	ement Obligations	34,470,231	34,470,231	U			insurance reserve anticipated for potential claims.
287339	105.400 FAS 143 ARO Liability	72,638,523	72,638,523	0	() (Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Defer	rred Assets:						
287100	Valuation Allowance for State Credit DTA						Valuation allowance against state income tax credits that may not be utilized before expiration.
201 100		(12 202 100)	(12 202 100)	0			
	Valuation's monants for State Stock 5 171	(12,292,199)	(12,292,199)	0	() (Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
				0	() (Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179	910.535 Klamath Settlement Obligation	(12,292,199)	(12,292,199) 584,654	0	() (Klamath Settlement.
	910.535 Klamath Settlement Obligation	584,654	584,654	0			
287179 287181				0	(Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
	910.535 Klamath Settlement Obligation	584,654	584,654	0			Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287181	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4	584,654 1,313,391	584,654 1,313,391	0 0	(Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected
287181 287183	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404	584,654 1,313,391 2,709,404	0 0	(Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 287183 287199	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404 (40,763)	584,654 1,313,391 2,709,404 (40,763)	0 0 0) (klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287181 287183	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	584,654 1,313,391 2,709,404	584,654 1,313,391 2,709,404	0 0 0 0	() (Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 287183 287199 287211 287214	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners	584,654 1,313,391 2,709,404 (40,763) 206,891	584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0			klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan
287181 287183 287199 287211 287214 287215	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholia Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0	(728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287181 287183 287199 287211 287214	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners	584,654 1,313,391 2,709,404 (40,763) 206,891	584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine.
287181 287183 287199 287211 287214 287215	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholia Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0) (() () () () () () () () () () () () (klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan linvestments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287181 287183 287199 287211 287214 287215 287216 287219	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0		726	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recovable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other
287181 287183 287199 287211 287214 287215 287216	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.26 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0 0 0 0		726	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recovable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287181 287183 287199 287211 287214 287215 287216 287219 287240	910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.393 Realized G/L Trading Sec 605.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation 605.302 Environmental Liability - Non Regulation	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0 0		728	klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

1							
287256 70	05.452 Reg Liab - WA Property Insurance Reserve	(4.641)	(4.641)	0			Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
201230 10	10.452 Neg Elab - WA Property Insurance Neserve	(4,041)	(4,041)				Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 70	05.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0			in excess of insurance claims incurred.
			1,000	<u> </u>		,	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 70	05.454 Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	(
							Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 70	05.455 RL - Property Insurance Reserve - WY	227,366	227,366	0	(recovered in excess of insurance claims incurred.
							Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0			expiration.
							Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 42	25.150 Lewis River- LWD Fund Liab	262,450	262,450	0	(0	enhancement.
							Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 20	05.210 ERC Impairment Reserve	501,567	501,567	0	(0	emission reduction credit.
287321 10	00.100 ITC	532,974	532,974	0			Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
							Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 71	15.105 MCI F.O.G. Wire Lease	137.567	137.567	0			the annual service agreement period.
							Accrued liability for refundable cash deposits received from customers who wish to reserve
1							transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 41	15.110 Transmission Service Deposit	561,449	0	561,449	(income when the service contract is fulfilled.
		55.1,1.10		,			Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 22	20,100 Bad Debts Allowance - Cash Basis	4.608.428	4.608.428	0	(0	a control map may be a control of a control
	05.150 Miscellaneous Current & Accrued Liability	872.366	872,366	0		0	Miscellaneous accrued liabilities related to PacifiCorp.
	25.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0			Accrued liability for prepaid rents on company owned utility poles.
201010 12	Control Contro	020,201	020,201	•			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 42	25.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0			enhancement
201031 42	N Ompgua octaement Agreement	0,001,020	0,001,020				Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 42	25.120 Bear River Settlement Agreement	4.081.653	4.081.653	0			settlement obligations.
201032 42	bear river detilement Agreement	4,001,000	4,001,000	•			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 42	25.110 Tenant Lease Allowances	15.274	15.274	0			be amortized as expenses are incurred.
	D5.200 M&S Inventory Write-off	406.016	406.016	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	D5.710 Reverse Accrued Final Reclamation	571.190	571.190	0		4	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
	D5.710 Reverse Accrued Final Recialitation D5.125 Accrued Royalties	3.660.987	3,660,987	<u> </u>			Accrued liability for royalty payments to the Mineral Management Service on coal production.
201430 30	us. 125 Accrued Royalties	3,000,967	3,000,907	U	(
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
007117 71		0.005.700					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 72	20.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	(2,065,766	Mine to the Hunter plant.
007100		070 507					Deferred tax account represents the difference between book income capitalized to inventory and
	05.025 Fuel Cost Adjustment	670,527	670,527	0			taxable income from Bridger coal.
	Non-curr def fed tax cor ben of int	332,209	332,209	0			Non-current federal benefit of interest on corrections.
	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0			Non-current federal benefit of interest on uncertain positions.
	Non-curr def sta tax cor ben of int	71,819	71,819	0	(Non-current state benefit of interest on corrections.
	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0		0	Non-current state benefit of interest on uncertain positions.
Rounding		19	19	0		0	
Subtotal - p234		701,421,321	673,062,464	561,449	(27,797,408	
	Above if not separately removed	(61,344,095)	(61,344,095)	0	(0	
	Above if not separately removed	2,065,766	0	0	(2,065,766	
Total		760,699,650	734,406,559	561,449	(25,731,642	

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

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 0 0

- Instructions for Account 281:

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

C Gas, Prod, E F G

	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code D Section 1031, otherwise knows as a "like-kind exchange."
· ·	1	,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	(Deale to difference for the control leading and described on the dealers of the d
287766 610.101 Amortization NOPAs 99-00 RAR	39 220	39 220	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610 105.403 Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	Ō		Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110,631)	0	0	(110,631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically prelated to hydro-relicensing costs transferred to plant-in-service.
287605 105.120 Book Depreciation	3,151,269,034	3,151,269,034	0	Ó	(Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	(D Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs 287605 105.101 Capitalized labor costs - Medicare Subsidy	24,979,766 1,565,135	24,979,766 1.565,135	0	0		D Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,505,135	806,855,823	(806,855,823)	0		D PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	Ó	0	(33,645,425	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291) PowerTax Report #257: General Book Allocation Group. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0		D tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	(Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve to book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0		
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0		Reserve established for inactive projects included in CWIP.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0		interest on debt
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	•			Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,065)	(1,953,665)	U	U		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	(1 taxable income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0		interest on debt.
287928 425.310 Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.125 Tax Depreciation	(5.364.730.483)	(5,364,730,483)	0	0		O North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	(book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417		Tax adjustment to account for the difference between federal and state depreciation methodologies primarily resulting from states that have not adopted bonus depreciation.
287605 105.125 Fixed Assets - State Modifications 287605 105.131 Idaho Disallowed Loss	513.632	513,632	0	10,721,417		D Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
						Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election 287929 105.460 Non-ARO Removal Costs	(306,514)	(306,514) (269,264,827)	0	0		0 in the period paid and incurred for income tax purposes. 0 Regulatory liability related to removal costs.
			0	•	,	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(be reversed upon audit by the Internal Revenue Service.
						Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0		the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0		0
	0.00					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	6 income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0		income tax normalization rules.
		410 500 555				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0		D account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,168,945	24,168,945	0	0	(depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0		D and for mounts tax, purposes are deductible in the period they are paid and incurred.
						Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0		D associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		associated with steam assets.
*						Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0		Dassociated with steam assets. Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
- /						

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313 105.450 RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being
						capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105.116 Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	between book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for
287771 110.205 Tax Depletion-SRC	94,152	94,152	0	0		book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- 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 Plant 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

PacifiCorp

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

	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 283							
FERC 283 - Regu	latory Assets						
286688 32	0.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887 32	0.286 RA - Pension Settlement - OR	(1.094.882)	(1.094.882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 32	0.288 RA - Pension Settlement - WY	(502.545)	(502.545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890 41	5.100 RA - Equity Advisory Group - WA	(131.620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
	5.943 RA - Covid-19 Bill Assist Program - OR	(2.660.190)	(2.660.190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
200031 41	1VA - GOVIG-10 Bill Assist Frogram - GN	(2,000,130)	(2,000,130)	•	U		Regulatory asset established to record the deferral of costs associated with providing bill
286892 41	5.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		assistance to Washington customers due to the COVID-19 pandemic.
286893 41	5.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
		, , ,					Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286894 41	5.261 RA - Wildland Fire Protection - UT	245,317	245,317	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896 41	5.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0		0
286898 41	5.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
							Contra-regulatory asset established to record a probable disallowace of Washington's share of the
286900 41	5.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 41	5.938 RA - Carbon Plant Decomm/Inventory - CA	12 797	12.797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
	,				_		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286904 41	5.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at
286910 41	5.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		accelerating transportation electrification in Oregon.
286911 41	5.430 RA - Transportation Electrification Pilot - CA	54.041	54.041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
	•	(144.580)	(144.580)				Regulatory asset established to defer costs related to Washington's pilot programs aimed at
200912 41	5.431 RA - Transportation Electrification Pilot - WA	(144,500)	(144,300)	U	U		accelerating transportation electrification in Washington. Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 41	5.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		O Solar Program.
	5.260 RA - Fire Risk Mitigation - CA	(5.475.011)	(5,475,011)				Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
	· · · · · · · · · · · · · · · · · · ·	(-) -/-	(-7 -7 -7	U	0		Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 41	5.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 41	5.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		0 Cholla U4 Regulatory asset - WA/FERC.
286925 41	5.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 41	5.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286927 41	5.730 Contra RA - Cholla U4 Closure WY	101.169	101.169	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
	5.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses.
	5.841 RA - Emergency Service Program-Battery Storage - CA	151.006	151.006	0			Regulatory asset account established to defer costs related to the California Emergency Services
200929 41	5.041 RA - Emergency Service Program-battery Storage - CA	151,006	151,006	U	U		Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to b
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution 0 emission allowances .
200933 413.033 RA - GRG Allocation - CA - Noticultent	(717,234)	(717,234)	U	U	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
200930 415.040 RA - Oregon Metto Business Tax	(6,165)	(0,100)	U	U	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0 customers through California rates.
	(470,000)	(470.000)			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	sustained at the Lake Side generating plant. Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 (PCAM) deferrals.
	(5)151,555)	(0,101,000)		-	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses. Regulatory asset established for the Oragon allegated plants of evaluator for any elected to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to grequest for proposal for new generation.
207 350 413.040 IVA • Deterred independent Evaluator ree • Ort	(9,471)	(5,471)	U	U	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
					Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	deferrals. Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	Regulatory asset established to record the loano Energy Cost Adjustment Mechanism (ECAM) Oldeferrals
			· ·		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs. Pagulatory asset established to record each injuryed for demand olds management which are
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
					and according to galacinos established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0
007004 445 000 DA Ferimental Octo	(27,388,281)	(27,388,281)		0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	U	U	amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
•	, , ,				Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201013 140.100 IVX = FOST Weiger Eoss = Neadquired Debt	(097,297)	(091,291)	0	U	 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
					Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0 benefits liability.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals
Editor Tid. Grant Editing Except to Grant Mondard M.	(10,200)	(10,200)			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
207040 A45440 DA 5 AW 445	(47 700 440)	//= === //			Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining 287841 415.411 Contra RA - Deer Creek Abandonment - CA	(47,792,143) 310.618	(47,792,143) 310.618	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	-	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA 287846 415.416 Contra RA - Deer Creek Abandonment - WY	1,054,042	1,054,042	0	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
267646 415.416 Collia RA - Deel Creek Aballuolillielit - W1	720,231	720,231	U	U	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
					Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849 415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
2070F0 445 405 Comba DA LIMBAA Danalan					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
					UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
					Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0 3 7
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
25, 555 1.5.000 174 - Deleting Overbuilderi Oosts - WT	(410,007)	(410,007)	U	U	Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0 program (Oregon House Bill 3039).
007000 445 070 PA D-6					Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(11,018) (8,961,246)	(11,018) (8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
20,000 1,0,007 194-11020H WHW	(0,501,240)	(0,501,240)	U	U	Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	o included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
		,,			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
	(100,204)	(100,204)			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
Territoria de la company de la	(007,302)	(007,302)	U	U	lewarded with a credit to their bill.

287917 705.451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL - Property insurance Reserve - OK	(3,703,317)	(3,703,317)	U	U		Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
				_	_	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	0	0	(for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	U	U	(Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
						or the otal oustainable transportation and Energy Flam (of Er) Fliot Flograms.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	C	
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	(
287960 415.855 RA - Storm Damage Deferral - CA 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(96,569) (2,670,717)	(96,569) (2,670,717)	0	0		Regulatory Asset established to defer storm related costs in California. Regulatory asset established for the UT Solar incentive program costs.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	2.103.559	(2,670,717)	0	0		Regulatory asset established as an offset to the increase in post-employment obligations.
LOTOTE GEOLEGO TO CONCENIDAD MICHORAL CONCENIDAD CONCEN	2,100,000	·			2,100,000	SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	(in a credit balance.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
			_	_	_	to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	(effective January 1, 2021.
287982 415.921 RA - Depreciation Increase - Utah	(299.074)	(299.074)	0	0		Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
201302 410.321 IVA - DEPICUATION HIGICASE - Otali	(299,074)	(299,074)	U	0		Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0		due to the implementation of new rates on January 1, 2014.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	()				Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	(Docket 20-035-04.
287994 415 929 RA - Carbon Decommissioning - CA	(00.400)	(92.132)	•	0		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA 287996 415.675 RA - Preferred Stock Redemption Loss - UT	(92,132) (44,810)	(92,132)	<u> </u>	0		directed in the California general rate order/stipulation. Regulatory asset established to record Utah's portion of stock redemption costs.
201990 413.013 IA - Fleielled Stock Redelliption Loss - 01	(44,010)	(44,010)		U		Balancing account to record the program costs for the conversion of master metered mobile home
297007 A45 962 DA CA Mahila Hama Dark Conversion	(53,420)	(52.420)	0	0	,	parks to direct utility service.
287997 415.862 RA - CA Mobile Home Park Conversion FERC 283 - Other	(53,420)	(53,420)	U	U	(parto to allocating corride.
FERC 203 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(subsidy, required under FAS 158.
				_	_	Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	(the east side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
200710 210.170 Trepaid - To A Odin - West	(00,420)	(03,420)		•		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	C	financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	C	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(96.044)	(96.044)	•	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287569 720.805 FAS 158 Funded Pension Asset	(15.544.398)	(15.544.398)	<u> </u>	0		escalated, over a period of 9 years for habitat enhancement. Represents the funded pension asset under FAS 158.
207309 720.000 FAS 130 Fulluled Petision Asset	(13,344,330)	(13,344,350)		U		Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	0	0	(amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(852.418)	(852.418)	•	_		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	U	U	(months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0		over a period of 12 months or less.
2 1paid 10.00 10 1 00	(55,567)	(55,501)	•			Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	Ó	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	(purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582.461)	0	0	0	(582.461)	investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	(002,401	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0	0	(Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	Ó	0		(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0			
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(99,085)	(99,085)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
, where	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	II.

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
 So 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

			G	as, 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	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.8916%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,557,977	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	E)				· · ·	(845,027,971)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,368,539	(11,431,280)	(815,180,464)
10	Appendix A, line 33 input	Line 8 for Projection a	nd average of Lines 8 & 9	for True-Up			· [(845,027,971)

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	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
			ı		T	T	
Account 19							
287414	505.700 Accrued Retention Bonus	6.635	6.635	0			Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28.303.872	28.303.872	0			Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
20,220	120.000 Totalon Edubiny Ontwittmandian	20,000,012	20,000,012				Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300	920.182 LTIP - non current	5,829,033	0	0	0	5,829,033	employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	(1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	745,746	0	0	(745,746	accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	350,424	350,424	0			Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
201321	120.300 Felision/Netileffelit Accidal - Cash Basis	330,424	330,424	0		,	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7.149.433	0	0		7.149.433	periods or upon termination.
							Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	514,360	0	0	(Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0)		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10,232,239	10,232,239	0	() (Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der 287249	415.839 NonCurr Liab - Frozen MTM	4.502.857	4.502.857	0			Non-current liability for frozen mark to market derivatives.
Regulatory L		4,302,037	4,302,037	U		,	Non-current liability for nozen mark to market derivatives.
regulatory L	addinities.						Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	0		,,,,
	·						Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	((Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1.789.628	0			reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
201041	610.150 RL - Bridger Addelerated Deprediation & Reclamation - OR	1,709,020	1,709,020	U	,	,	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473. Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0			Jim Bridger Plant pursuant to Docket UE-191024.
	*						Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0)	(customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051	705.340 RL - Income Tax Deferral - CA	75.301	75.301	•			rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deterral - CA	75,301	75,301	U))	and reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705,344 RL - Income Tax Deferral - WA	1.845.450	1.845.450	0			and reduced the federal income tax rate from 35% to 21%.
			7				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	367,660	367,660	0	((and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201 484	201.484	•			Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	U			amortization for return to California customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	0	0		amortization for return to Idaho customers pursuant to regulatory order.
201002	7000 THE THOROUGH FOR EAST PRINCIPLES OF THE PRI	1,011,010	1,011,010				Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0)	amortization for return to Oregon customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	() (amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5.081.162	5.081.162	_			Regulatory liability established to record the deferral of protected property related EDIT
287000	100.001 RE - PTOTECTED PP&E EDIT AMORIZATION - WY	5,081,162	5,081,162	0			amortization for return to Wyoming customers pursuant to regulatory order. Regulatory liability established to defer California's portion of protected property related EDIT
							recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0)		35% to 21%.
		,,	,,	•			Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
							as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112	705.288 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0)		21%.

			F					
287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	(Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
007444			40.000.040					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	<u> </u>			0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	(0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	(l	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	(Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate of from 35% to 21%.
287125	705 207	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0			Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
					0			Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173 287174	705.410	RL - Steam Decommissioning - WA RL - Cholla Decommissioning - CA	1,755,294	1,755,294	0			incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175		RL - Cholla Decommissioning - ID	597,559	597,559	0			Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176		RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	(Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177		RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0			Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	(Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184		RL - OR Clean Fuels Program	2,364,604	2,364,604	0	(Regulatory liability with respect to the off sales of clean Fuel Program dedus sold to regulated 0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188		RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	(0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	<u> </u>			0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	(In the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	(non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	(0 expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	(0 Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	(Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	(Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1.281.911	1,281,911	0			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,==,,=	-			Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43.594	43.594	0			account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0			Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	(Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	(Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability 0 established to record the Oregon 2017 FERC Refund.
287235		RL - CA Def NPC - Noncurrent	489,490	489,490	0	(Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	(Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances . Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 287262	705.263 100.100	RL - Sale of REC - WA RL ITC	29,263 82,892	29,263 82,892	0	(oredits revenue that will be given back to Washington customers. [Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268		RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	(Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	(Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	(Negulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	(Regulatory Liability established to track the difference between NEC revenue included in rates and 0 Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284		Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	(the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	(Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	(Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 high are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312		ARO Reg Liabilities	16,973,155	16,973,155	0			0 retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	(Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the refund to Washington customers pursuant to the
287390		RL - WA Rate Refunds	172,604	172,604	0	(Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532. Regulatory liability established to record the effects of changes in fair value of certain derivative
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	(0 instruments entered into to hedge the Company's future retail resource requirements.

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287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7.966	0		0 8	egulatory liability to record benefits and administrative costs related to the California Alternative ate for Energy, or CARE, program.
		.,,,,,			Re	egulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
007444	4.047.005	4 047 005	•			presenting future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0		U PI	lant that are in excess of those approved for recovery by regulatory authorities. egulatory liability established to record the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269.905	269.905	0		0 110	feline Program.
M M					Re	egulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	(0 In	come Energy Assistance Program.
						egulatory liability established to record revenues received from customers participating in the
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
201410 100.210 NC - Dide Gry Flogram ON	401,014	401,514	•	`	Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	(0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0		0 00	ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
Zer i e reez i e zer e z	10,010	10,010			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	(0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
20111 TOURT THE DIAGONY TOURANTE	11,000	11,000			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	(nergy certificates.
287486 415.926 RL - Depreciation Decrease - OR	686.276	686,276	0			egulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR State Carryforwards	080,276	080,276	0		0 du	ue to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limitation	208,375	208,375	0		0 CH	haritable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	i i	0 St	tate net operating loss carryforward for income tax purposes.
					Fe	ederal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	9	0 ca	arryforward. ccrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	280,134 9,116	280,134 9,116	0		0 0	regon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0		0 Br	ook-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	18,938,531	18,938,531	0	i	0 ld:	aho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0	(0 Cc	olorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	(0 Ca	alifornia state income tax credit carryforward.
Loss Contingencies	0				Ac	ccrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0			surance reserve anticipated for potential claims.
Asset Retirement Obligations	0					·
287339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 As	sset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0				- 14	aluation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	(aluation allowance against state income tax credits that may not be utilized before expiration. ccrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	corded liability for estimated obsolete or excess inventory associated with the Cholia 04 closure.
20101 20021 Monay Hood to Change of the Control of	1,010,001	1,010,001			Oi	perating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(0 84	42.
						ccrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0		an	nd for which the accumulated deferred income tax liability is expected to be reversed upon audit
287210 505.115 Sales & Use Tax Audits	259.680	259.680	0		0 00	y the Internal Revenue Service. ccrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 Ac	dvanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	(0 Re	eserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0	(ccrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57.751	57.751	0			ccrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
201219 110.010 GHERIAIIS MILIGALION ODIIGALION	51,/51	57,751	U		U ta	x purposes.egulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0	(0 wo	ork sites.
					No	on-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	578,038	0	(0 ot	her work sites.
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				egulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427			in Pa	excess of insurance claims incurred. egulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0		0 re	covered in excess of insurance claims incurred.
					Re	egulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	(0 re	covered in excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0		Re	egulatory liability used to record the Idaho allocation of storm-related property damage recovered excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve 287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0		U in	excess of insurance claims incurred. egulatory liability used to record the Utah allocation of storm-related property damage recovered
201200 100.404 Neg Liab = 0 1 Floperty insurance Reserve	100,050	130,050	U			egulatory liability used to record the Otah allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0		0 re	covered in excess of insurance claims incurred.
					Va	aluation allowance against state net operating loss carryforwards that may not be utilized before
			0	(0 ex	xpiration.
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)				ccrued liability associated with the acceptance of the Lewis River FERC license for habitat
287270 Valuation Allowance for DTA		, , , , ,				
	(22,480,957)	(22,480,957)	0	(0 en	nhancement.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab		, , , , ,	0		0 en Re 0 0 en	nhancement. eserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab	242,889	242,889	0 0	(0 0 en Re 0 0 en 0 0 Ur	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 Ur Ac	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of nission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). ccrude liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve	242,889 501,567	242,889 501,567	0 0 0		0 0 en Re 0 0 en 0 0 Urr Ac 0 0 th	nhancement. seare was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). corused liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ove eannual service agreement berind.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 en Ac 0 0 th	hancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). cruced liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. cruced liability for refundable cash deposits received from customers who wish to reserve
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287331 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease	242,889 501,567 311,066 137,558	242,889 501,567 311,066	0	(0 0 en Re 0 0 en 0 0 Ur Ac 0 0 th Ac	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corcuel liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove earnual service agreement period. corcuel liability for refundable cash deposits received from customers who wish to reserve marmission line services. These deposits are fully refundable. The deposits are recognized as
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287372 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0 0 0 0 891,959		0 0 en Re C 0 0 en Re C 0 0 en C 0 0 en C 0 0 en C	hancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). cruced liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. cruced liability for refundable cash deposits received from customers who wish to reserve
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit 287340 220.100 Bad Debts Allowance - Cash Basis	242,889 501,567 311,066 137,558 891,959 4,772,791	242,889 501,567 311,066 137,558 0	0		0 0 en Re C 0 en En C 0 en En C 0 en	hancement. service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled. corrued liability established to reserve for accounts receivable for which collection is not expected.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287391 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0		0 0 en R R R R R R R R R R R R R R R R R R	hancement. service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled.

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287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	·			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bod Nito Contonion Agreement	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	1 0 C	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	1 0	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 0	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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
- 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-281

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(134,154,543)	(134,154,543)	0)	Depreciation on pollution control facilities.
Rounding	0	0	0	0		0
Subtotal - p275	(134,154,543)	(134,154,543)	0	0		0
Less FASB 109 Above if not separately removed	0	0	0	0		0
Less FASB 106 Above if not separately removed	0	0	0	0		0
Total	(134.154.543)	(134.154.543)	0	0		0

- Instructions for Account 281:

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

Conodaio 712	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282	32						
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code 0 Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- 0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199.397)	0	0	(199,397)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3.418.397.235	3.418.397.235	0	0		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428	PowerTax Report #257: General Book Allocation Group.

								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105,175	Cost of Removal	(266,976,961)	(266,976,961)	^	•		Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
					0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	U	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105 141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0		interest on debt.
201000	100.141	BOST AT ODO	(137,203,003)	(131,203,000)		0	•	Deferred tax balance associated with the protected property-related excess deferred income tax
287607	405 447	Effects of Determining Florid Assets Ford sels. DAN	(1.751.293)	(1.751.293)	•			balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	U	U	U	
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40.955.855)	(40.955.855)	0	0	0	taxable income as compared to book income.
		u v	, .,,,	,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928		Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
007005	405 400	Final Assats Otata Madifications	40.474.100			40.471.100		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications Idaho Disallowed Loss	18,171,492 436,088	426.000	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation.
287605	100.131	Idano Disanowed Loss	430,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho. Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105 149	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
201323	100.400	TOTAL TOTAL TOTAL TOTAL	(230,143,001)	(200,140,001)	U	U		PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	be reversed upon audit by the Internal Revenue Service.
200000	100.100	THE THE TO BUILDING	(000,010)	(000,010)		•		Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
		B. O. ITOB : A. F	(005.000)	(005.000)				creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(285,026)	(285,026)	0	U	U	D-1
287605	105 160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	2 026 402	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	U	U	U	3,830,493	income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	income tax normalization rules.
201000	100.100	Nectass to \$1001 & 1000 Excitating Normalization Adj - Transmission	110,241	v	170,241	•		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	account 281.
		<u> </u>						Book-tax basis difference related to relocation reimbursements, which depending on whether or not
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	
					_	_		Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	U	U	associated with steam assets.
287222	415.024	RL - Steam Decommissioning - UT	8.385.815	8.385.815	0	0		Regulatory liability established to defer Utah's share of the incremental decommissioning costs
201222	410.934	NE - Steam Decommissioning - UT	0,300,815	0,300,815	U	U		associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223	415 935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	associated with steam assets.
201220	+10.000	The Ordan Doddining - TFT	2,000,002	2,030,002		U		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
		y	.,,	.,,				Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
207605	105 400	Soc 491a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	^			capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	U	for income tax purposes in the period they are paid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	between book basis and tax basis for the solar arrays.
20.000	100.110		(55,720)	(00,720)				Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	*	(1)	(1)	0	0	0	
Subtotal - p2	275		(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 1	109 Above it	not separately removed	(196,103,968)	(196,103,968)	0	0	0	
Less FASB 1	106 Above if	f not separately removed	0	0	0			
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

- Instructions for Account 282:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when Items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

PacifiCorp

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

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		rtolatou	Holatoa	rtolutou	Ttolutou	out mount on
FERC 283 - Regulatory Assets						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	(2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	(in 2021.
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	(Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
						Regulatory asset established to record the deferral of costs associated with providing bill
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		assistance to Oregon customers due to the COVID-19 pandemic. Regulatory asset established to record the deferral of costs associated with providing bill
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record funding for qualifying intervenors that are collected from
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		(customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	(Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
				_		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	(Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
286895 415.262 RA - Wildfire Mitigation - OR	(47 222 400)	(17 222 100)	0	0		Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
	(17,222,109)	(17,222,109)	0	0		Regulatory asset established to account for the book value of undepreciated plant considered no
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	(longer used and useful due to wildfire damage. Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	(the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	(Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
						Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	(Contra-regulatory asset established to record a probable disallowance of Washington's share of the
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	(deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	(Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	(Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
				_		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0		accelerating transportation electrification in Oregon. Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	(Standards. Regulatory asset established to defer operating costs and capital investment to implement and
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	(operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	(Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97.016)	(97.016)	-	0		Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill
			0	U		Discount program. Regulatory asset established to defer costs and revenues associated with Oregon's Utility
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	(Community Advisory Group. Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0	0	(Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	(Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	(Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
				0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0		Cholla U4 Regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	(Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	(Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(322,239)	(322,239)	0	0		Regulatory asset established to recover California's portion of pension settlement losses. Regulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	(Resiliency Programs. Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0		(of arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57,533	57,533	0	0	(Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	(Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	(Regulatory asset account established to record the difference between the amount of Oregon
						-

					D.	anulatery asset established to record the numbers of Colifornia greenbayes are nellution
287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0			egulatory asset established to record the purchase of California greenhouse gas pollution mission allowances.
					Re	egulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936 415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0		0 0 FI	lats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- M-21
					Re	egulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0 Do	ocket UM 2138.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0		0 0 0	egulatory asset established to record funding for qualifying intervenors that are collected from ustomers through California rates.
					Re	egulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0 su	ustained at the Lake Side generating plant.
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0 P	egulatory asset established to record the Washington Power Cost Adjustment Mechanism PCAM) deferrals.
287576 430,110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0 0 Re	eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0		0 0 Re	egulatory asset established to recover Washington's portion of pension settlement losses.
007500 A45040 DA Defendelle les codes Fuelcate Fee OD	(40,000)	(40,000)	0		Re	egulatory asset established for the Oregon allocated share of evaluator fees and costs related to a equest for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U			egulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	857,976	857,976	0	(0 sta	ate of Washington does not allow deferred treatment.
286949 415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)				egulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
200949 415.305 KA - Cedal Spilligs II - OK	(74,095)	(74,695)			Re	ind generation and associated transmission placed in service in 2020. egulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0 de	eferrals.
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0			egulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	U	1	Re	eferrals. egulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	(0 su	ustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	(0 0 Re	egulatory asset established to record Washington's portion of stock redemption costs.
287614 430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0 0 an	egulatory asset established to record costs incurred for demand side management which are mortized according to guidelines established by each state regulatory jurisdiction.
•			•		Re	egulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	0	(0 an	mortized over a ten-year period for state regulatory purposes.
207040 415 690 DA Deferred Interiores Funding Create OB	(744 605)	(744 605)	0		Re	egulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	U		U U CU	ustomers through Oregon rates. egulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(67,121,491)	(67,121,491)	0			tirement obligations.
					As	sset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0		0 0 iss	suance, or over the life of the new issuance if the original issuance was refinanced. egulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0			egulatory asset established to track the recoverable expenses associated with pension hability.
287739 320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	0		0 be	enefits liability.
007704 445.070 BA B (15 AVB0 04 AV	(0.000.00.1)					egulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0			eferrals. egulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0			equest for proposal for new generation.
·					Re	egulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	0		0 Di	isposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA 287842 415.412 Contra RA - Deer Creek Abandonment - ID	312,675 469,386	312,675 469,386	0		0 0 R	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0		0 0 R	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0		0 R	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0		0 0 R	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848 320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0			egulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retired edical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0 R	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
	4 400 400	4 400 400	0		Co	ontra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U		U U pe	ension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. ontra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
					Ur	MWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	(0 dis	sposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	(0 0 Re	egulatory asset established to record Wyoming's portion of stock redemption costs.
287861 415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0			egulatory asset established for the Idaho allocated portion of overburden costs pursuant to a egulatory order.
			U			egulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	(0 re	egulatory order.
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.040.805)	(1.040.805)			Re	egulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0		U pr	rogram (Oregon House Bill 3039). egulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0		0 an	nd Transition Adjustment Mechanism (TAM) deferrals.
287886 415.837 RA - Frozen MTM	(4,502,857)	(4,502,857)	0		0 0 Re	egulatory asset related to frozen mark to market derivatives.
007000 445 000 DA DEO O-les Deferred MA II						egulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(113,017) (51,318,727)	(113,017) (51,318,727)	0		0 inc	cluded in rates and actual RECs for the Washington jurisdiction. egulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
201000 110.010 101-Dolottou Excess NI O - 01-Noticellott		(01,010,721)	U		Re	egulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	0		0 Br	ridger Unit4, Naughton Unit 1 and Unit 2.
						egulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0		0 0 20	aughton 2 that are being returned to Wyoming customers on an accelerated basis through the D13 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	0		0 0 Re	egulatory asset established for the UT Subscriber Solar Program.
						egulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287911 415.699 RA - BPA Balancing Account - OR	(218.172)	(218,172)	0			ustomers, such as those who meet specified reductions in energy use during peak hours, are ewarded with a credit to their bill.
*	, , , ,				Re	egulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	1	0 0 re	covered in excess of insurance claims incurred.
007044 745 704 DA DDA Dalandin Assault WA	(400.755)	(188,755)	0			alancing account to record the deferral of incentive benefits the Company passes on to /ashington customers and is reimbursed from Bonneville Power Administration (BPA).
					- VV	admington destantors and is reimbarsed from bothleville rower Administration (bFA).
287914 715.721 RA - BPA Balancing Account - WA 287919 425.105 PA - OR Asset Sale Gain GR - Noncurrent	(188,755)				0 R	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0		0 R	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers. alancing account to record the deferral of incentive benefits the Company passes on to Idaho
			0		0 0 R	kegulatory asset related to Oregon's portion of the gain on sales giveback to customers. alancing account to record the deferral of incentive benefits the Company passes on to Idaho ustomers and is reimbursed from Bonneville Power Administration (BPA).

						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92.925)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar IT C Basis Adjustment - Gross Up 287935 415.936 RA - Carbon Plant Decomm/Inventory	(92,925)	(287,750)	<u> </u>	U		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
28/935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)		U	U	
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	· ·		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	•		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	parks to direct utility service.
FERC 283 - Other	(50,644)	(50,044)	U	U	U	
FERC 203 - Other	0					Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0		(3,391,794)		
200900 210.201 Frepaid Taxes - Property Tax Fin 40	(3,391,794)	U	U	(3,391,794)	· ·	is expected to be reversed upon audit by the Internal Revenue Service Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10.397.017)	(10.397.017)				
280909 720.815 FAS 158 POSt-Retirement Asset	(10,397,017)	(10,397,017)	U	U	U	subsidy, required under FAS 158.
000040 040.475 Danield FOA.00M Fact	(543,277)	(543.277)				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	U	U	U	the east side repowered wind facilities.
2224	(00.405)	(00.405)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	U	U	U	the west side repowered wind facilities.
20702	(00.400.000)	(00 400 000)				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)		U	U	financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	U	U	U	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
207724 407 402 5 5 5 4 4 4 5 4	(4.47.000)					license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0	0	Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(573,401)	(573,401)	0	0	0	amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	over a period of 12 months or less.
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0	months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0	over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0			
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0		1,886,514	
	(,, 'LL)	1,,000)		(=, 1,000)	,5,011	1

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

Summa	ry Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(327,148,651)	(19,896,010)
Total	(327,148,651)	(19,896,010)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	(Excess) / Deficient Accumulated Deferred Income Tax			
	·	Pre-	Post-			
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
count. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
count. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
coun. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1
coun. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
ibtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1
her Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
her Regulatory Liabilities	254	(418.440)	(223.047)	(195.393)	- 0	(195,3
stal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,5
ross-Up				(533,294,193)	(429.272.131)	(104,022,0
xcess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,6

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

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.

Non-Protected Excess Deferred income Tax is being amortized over a five-year period.

					EEDA X	ion Allocable Excess		(Excess) / Deficient Ac	cumulated Deterred I	ncome Tax				Formula Rate Inputs	-				E 4: INFORMATION C		
						Deficient ADIT (RSGI		ax			Non De	rotected		Formula Rate Inputs	ation d	"Gross-up a					orded in either FERC Account
	Remaining	Transmission		Remaining	Gent		Pomaining	Intang	ible	Remaining	(Excess) / D		Annual	(Excess) / De			18	2.3 or 254, and the ADIT	is recorded in either	FERC Account 190 or 2	83.
	Regulatory	(344 474 995)		Regulatory	(5.798		Regulatory	(1.395		Regulatory	(57.21		Amortization	(Excess) / Di			Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life		d. Balance	Life	Amort	End. Balance	Life	Amort	End. Balance	Life	Amort	Fnd Balance	ATT 1B - ADIT	Fnd Balance	Average ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	46.0		(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)	0.0	24.5866%	32.6024%	(408.886.821)	(133.306.917)	(542,193,738)	133,307,006
2. 12/31/2019	46.0		(329.497.821)	15.9	(364,575)	(5.087.585)	15.9	(87 747)	(1,219,682)	5.0	(13.032.165)	(52 128 659)	(20 973 074)	(387 913 747)	(193 956 874) F	24.5866%	32.6024%	(387 913 747)	(126,469,191)	(514.382.938)	126,469,275
3. 12/31/2020	46.0		(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		(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		(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)	18.5	(313.337)	(3.449.662)	18.5	(75,415)	(830.275)		0	0	(6.863.846)	(300.388.795)	(303.820.718)	24.5866%	32.6024%	(300.388.795)	(97.933.957)	(398.322.752)	97.934.022
8. 12/31/2025	53.2	(6,475,094) (2	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)	***	0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380, 119, 502)	93,458,461
10. 12/31/2027	53.2	(6.475.094)	(276.683.576)	18.5	(313.337)	(2.509.651)	18.5	(75.415)	(604.030)		0	0	(6.863.846)	(279.797.257)	(283.229.180)	24.5866%	32.6024%	(279.797.257)	(91,220,621)	(371.017.878)	91,220,682
11. 12/31/2028	53.2		(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)	(88,982,842)	(361,916,253)	88,982,901
12. 12/31/2029 13. 12/31/2030	53.2		(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		(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		(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		(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		(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		(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 20. 12/31/2037 21. 12/31/2038	53.2		(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 53.2		(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
	53.2		(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		(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		(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		(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		(179,557,166)		0	0		0	0	***	0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,168)	(58,539,945)	(238,097,111)	58,539,984
26. 12/31/2043	53.2		(173,082,072)		0	0		0	0	***	0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947
27. 12/31/2044	53.2		(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909
28. 12/31/2045	53.2		(160,131,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,872
29. 12/31/2046 30. 12/31/2047	53.2		(153,656,790)		0	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
	53.2		(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		(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		(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		(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		(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		(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		(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		(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		(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		(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		(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,758)	(26,874,405)	(109,305,161)	26,874,423
41. 12/31/2058	53.2		(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		(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		(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		(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
45. 12/31/2062	53.2		(50,055,286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,236
46. 12/31/2063	53.2	(6,475,094)	(43,580,192)		0	0		0	0		0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2		(37,105,098)		0	0		0	- 0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12,097,160
48. 12/31/2065	53.2		(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2		(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)	7,875,088
50. 12/31/2067	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 3,653,011
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

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 a 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

	Accumulated	Deferred Income Tax	Asset / (Liability) Post-	(Excess) / Defic	ient Accumulated Def	erred Income Tax
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 FERC Transmission Allocable Excess Deferred Income Tax Other Total (Excess) Deficient Accumulated Deferred Income Tax Before Gross-Up Total Protected Non-Protected A B C

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

						TABLE 3: Annual Trac	king of (Excess) /	Deficient Accumulate	ed Deferred Income Tax										E 4: INFORMATION		
						n Allocable Excess Defer								Formula Rate Inputs		"Gross-I	in and ADIT are	not included in rate bas	se. For accounting pu	rnoses the gross-up is	recorded in either FERC
	B		nsmission	Bana dalam	Protected (Exces	ss) / Deficient ADIT (RSGI ieneral				Remaining	Non-P	rotected Deficient ADIT	Annual	Unan	nortized Deficient ADIT		Account	t 182.3 or 254, and the	ADIT is recorded in ei	ither FERC Account 190	or 283.
	Remaining		al Balancel	Remaining		l Balancel	Remaining	Inta	ngible Balancel			Balancel	Annual	(Excess) / L				(Excess) / Deficient			ADIT
	Regulatory			Regulatory	Amort.		Regulatory Life	Amort.		Regulatory Life	Amort.		ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT		Gross-Up Factor	ADIT		Regulatory Asset / (Liability)	Asset / (Liability)**
# 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)**
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		AII
Othe	er Taxes	Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	141,966,595		
	Possessory taxes	603,375		
1	Total Plant Related	142,569,970	29.8916%	42,616,456
			Wages & Salary	
	Labor Related	0	Allocator	
	Federal FICA			
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.5363%	0
			Net Plant	
	Other Included		Allocator	
	Annual Report	105,475	7 0 0 0 1 0 1	
3	Total Other Included	105,475	29.8916%	31,528
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445	=	42,647,984
	Currently Excluded			
	Local Franchise	31,814,061		
	Montana Energy License	379,219		
	Montana Wholesale Energy	274,079		
	Idaho Generation Tax (KWh)	40,064		
	Oregon Department of Energy	1,617,118		
	Wyoming Wind Generation Tax	2,229,076		
	Washington Public Utility Tax	15,481,343		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
5	Subtotal Excluded Taxes	51,869,644		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
	Total Other Taxes			
7	114.14c	194,545,089		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor		Attachment 13	127,429,899
10	received by Transmission Owner	Note 2		
11	Facilities Charges including Interconnection Agreements Transmission maintenance revenue	Note 2	Account 456.2	1,766,423
12	Account 456 subtotal		(Sum Lines 7-11)	233,729 140,537,314
	Account 400 Subtotal		(Odili Elilos 1-11)	140,007,014
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			74,540
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue		-	442,596
	Wages & Salary Allocator			9.54%
	Total Allocated Miscellaneous General Revenue		-	42,207
	Distribution Underbuild			
	Third party attachments			0
	Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related			555,768

Notes

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

 Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- 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 Appendix A input: Line 127 + Line 137 from below 446.919.181 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 383,364,207 127 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% 131 $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 24.59% 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (315,573)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (418,458) 90,356,024 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 136b Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Appendix A (Line 135c) (26,382,592)

63,554,974

137

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Workshop

Second Street		ervice Worksheet					
Commerce	tachment						Detail/notes
2 Junyany Monthy Balancia 2022 7 1/802 Al 1/805 3 April Monthy Balancia 2022 7 1/802 Al 1/805 4 Monthy Balancia 2022 7 1/803 Al 1/805 5 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 6 April Monthy Balancia 2022 7 1/803 Al 1/805 7 Al 1/805 Al 1/				Footnotes			
2 January Monthly Barroses	1	December	204.58b		2021	7.890.023.096	
3 February Monthly Statemen	2	January	Monthly Balances			7 892 474 958	
4 Mach Mach Mach			Monthly Balances				
S April Monthly Balances 2022 7,000 Market							
S					2022		
7 June Martin Statement 2002 7.85 / 37 / 10 2. August Martin Statement 2002 7.85 / 37 / 10 3. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 7.85 / 37 / 10 4. August Martin Statement 2002 8.05 / 30 / 30 4. August Martin Statement 2002 8.05 / 30 / 30 / 30 4. August Martin Statement 2002 8.05 / 30 / 30 / 30 4. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 / 30 5. August Martin Statement 2002 8.05 / 30 / 30 / 30 / 30 / 30 / 30 / 30 /							
1	6	May	Monthly Balances		2022	7,932,984,637	
1	7	June	Monthly Balances		2022	7.947.375.013	
1 Column							
10 Sejenteter Morety Balances 2002 7,7877270,505							
10 Colosiner Monthly Statutones 2002 7,981 9882 18							
12 November Morning Statemen 2022 8.011.400.087					2022		
10 Committee							
1. Tamemarison Plant In Service	12	November					
1. Tamemarison Plant In Service	13	December	204 58g		2022	8 046 307 902	_
Calculation of Distribution Plant In Service				(Note M)			Appendix A input
15 Secretary Monthly Balances 2021 8,032,286,564	10 14	Transmission Flant III Service	(IIIIC 10)	(INOTE INI)	riojection	0,040,307,302	дрения д при
15 Secretary Monthly Balances 2021 8,032,286,564		0.1. 1.0					
10 January Monthly Balances 2022 8,051,318,097 7 February April Monthly Balances 2022 8,150,018,257 10 April Monthly Balances 2022 8,150,018,258 10 April Monthly Balances 2022 8,258,258 10 April Monthly Balances 2022 8,258,258 20 August Monthly Balances 2022 8,258,258 20 Balance 20 Balance 20 Balance 20 Balance 20 Balance 20 Balance 20 Beember 20 August Monthly Balances 20 August Monthly Balances 20 August Monthly Balances 20 Beember 20 August Monthly Balances 20 Beember 20 August Monthly Balances 20 A							
17 February Monthly Balances 2022 8,074,888 773 18 March Monthly Balances 2022 8,1182,0,1656 20 May Monthly Balances 2022 8,167,224,147 21 June Monthly Balances 2022 8,167,224,147 22 June Monthly Balances 2022 8,248,811,805 23 June Monthly Balances 2022 8,248,811,805 24 September Monthly Balances 2022 8,248,811,805 25 October Monthly Balances 2022 8,248,811,805 26 October Monthly Balances 2022 8,248,811,805 27 October Monthly Balances 2022 8,248,811,805 28 September Monthly Balances 2022 8,248,811,805 29 Distribution Plant In Service 2022 8,248,811,805 20 Distribution Plant In Service 2024 2024 2024 20 Distribution Plant In Service 204,50 2021 1,196,812,718 20 Discomber 204,50 2022 1,196,812,718 31 Intanglish Plant In Service 204,50 2022 1,178,801,718 32 Discomber 204,50 2022 1,178,801,718 33 Discomber 204,50 2022 1,178,801,718 34 Discomber 204,50 2022 1,178,801,718 35 Discomber 204,50 2022 1,178,801,718 35 Discomber 204,50 2022 1,178,801,718 36 Discomber 204,50 2022 1,178,801,718 36 Discomber 204,50 2022 1,178,801,718 37 Discomber 204,50 2022 1,178,801,718 38 Discomber 204,50 2022 1,178,801,718 39 Discomber 204,50 2022 1,178,801,718 30 Discomber 204,50 2022 1,178,801,718 30 Discomber 204,50 2022 1,178,801,718 31 Discomber 204,50 2022 1,178,801,718 32 Discomber 204,50 2022 1,178,801,718 33 Discomber 204,50 2022 1,178,801,718 34 Discomber 204,50 2022 1,178,801,718 35 Discomber 204,50 2022 1,178,801,718 36 Discomber 204,50 2022 1,178,801,718 37 Discomber 204,50 2022 1,178,801,718 38 Discomber 204,50 2022 1,178,801,718 39 Discomber 204,50 2022 1,178,801,718 30 Discomber 204,							-
17 February Monthly Balances 2022 8,074,888 773 18 March Monthly Balances 2022 8,1182,0,1656 20 May Monthly Balances 2022 8,167,224,147 21 June Monthly Balances 2022 8,167,224,147 22 June Monthly Balances 2022 8,248,811,805 23 June Monthly Balances 2022 8,248,811,805 24 September Monthly Balances 2022 8,248,811,805 25 October Monthly Balances 2022 8,248,811,805 26 October Monthly Balances 2022 8,248,811,805 27 October Monthly Balances 2022 8,248,811,805 28 September Monthly Balances 2022 8,248,811,805 29 Distribution Plant In Service 2022 8,248,811,805 20 Distribution Plant In Service 2024 2024 2024 20 Distribution Plant In Service 204,50 2021 1,196,812,718 20 Discomber 204,50 2022 1,196,812,718 31 Intanglish Plant In Service 204,50 2022 1,178,801,718 32 Discomber 204,50 2022 1,178,801,718 33 Discomber 204,50 2022 1,178,801,718 34 Discomber 204,50 2022 1,178,801,718 35 Discomber 204,50 2022 1,178,801,718 35 Discomber 204,50 2022 1,178,801,718 36 Discomber 204,50 2022 1,178,801,718 36 Discomber 204,50 2022 1,178,801,718 37 Discomber 204,50 2022 1,178,801,718 38 Discomber 204,50 2022 1,178,801,718 39 Discomber 204,50 2022 1,178,801,718 30 Discomber 204,50 2022 1,178,801,718 30 Discomber 204,50 2022 1,178,801,718 31 Discomber 204,50 2022 1,178,801,718 32 Discomber 204,50 2022 1,178,801,718 33 Discomber 204,50 2022 1,178,801,718 34 Discomber 204,50 2022 1,178,801,718 35 Discomber 204,50 2022 1,178,801,718 36 Discomber 204,50 2022 1,178,801,718 37 Discomber 204,50 2022 1,178,801,718 38 Discomber 204,50 2022 1,178,801,718 39 Discomber 204,50 2022 1,178,801,718 30 Discomber 204,	16	January	Monthly Balances		2022	8,051,331.899	
10 March Morthly Balances 2022 8.113,026,050			Monthly Balances				
19 Agril					2022		
20 May 12 Auna 13 Auna 14 Monthly Balances 15 August 16 August 17 August 18 August 18 August 18 August 19							
2 June					2022		
22 Auy Monthly Balances 2022 8,248,891,365							
22 August							
22 August	22	July	Monthly Balances		2022	8 245 891 365	
24 September	23	August					
25 October	24	Sentember					
26 November Morthly Eslainces 2022 8.387/78/68/67 2022 8.486/.043.271 2022 8.486/.043.271 2022 8.486/.043.271 2022 2							
27 December 204.75g 2022 8.466, 040.321					2022		
December Service Source Year Balance							
Calculation of Intangible Plant in Service Year Balance 204.55 2021 1,106,874,798 - 2022 1,28,981,210 2022 1,28,981,210 2023 1,28,981,210 2024 1,28,981,210 2024 1,28,981,210 2024 2,28,981,210 2024 2,28,981,210 2024 2,28,981,210 2024 2,28,981,210 2024 2,28,981,210 2024 2,28,981,210 2024 2,28,981,210 2,20,989 2021 1,376,983,716 2,20,989 2022 1,485,275,083 2,20,2981,210 2,20,989 2,2022 1,485,275,083 2,20,2981,210 2,20,2981,21			204.75g		2022		-
Calculation of Intangible Plant In Service Source Year Balance 204.55 2021 1,106,474.798 -	28	Distribution Plant In Service	(line 27)		Projection	8.466.404.321	
December 204.56 2021 1,106,474,796 - December 204.59 2022 1,128,981,210 - Salaron Secure Source Year Salaron Secure Se			(,	-,,,	
December 204.56 2021 1,106,474,796 - December 204.59 2022 1,128,981,210 - Salaron Secure Source Year Salaron Secure Se		Coloulation of Intermible Blant In Comice	C		V	Dalamas	
30 December 204.5g 2022 1,28,981,210 Projection 1,128,981,210 Appendix A input							
19 31 Intangible Plant In Service (line 30) (Note N) Projection 1,128,981,210							·
Calculation of General Plant In Service Source Year Balance 204,995 2021 1,376,963,716 - 204,995 2022 1,465,275,663 - 204,995 2022 1,465,275,663 - 204,995 2022 1,465,275,663 - 204,995 -							-
20 20 20 20 20 20 20 20	19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,128,981,210	Appendix A input
20 20 20 20 20 20 20 20							
20 20 20 20 20 20 20 20		Calculation of General Plant In Service	Source		Year	Balance	
Same	32						
24 General Plant In Service (Ine 33) (Note N) Projection 1,465,275,063 Appendix A input Calcutation of Production Plant In Service Source Year Balance 35 December 204.46b 2021 13,476,057,172 - 36 January Monthly Balances 2022 13,486,513,579 - 38 March Monthly Balances 2022 13,485,574,816 - 39 April Monthly Balances 2022 13,566,904,311 - 40 May Monthly Balances 2022 13,566,906,905 41 June Monthly Balances 2022 13,564,906 42 July Monthly Balances 2022 13,564,906 43 August Monthly Balances 2022 13,564,909 44 September Monthly Balances 2022 13,564,909,904 45 October Monthly Balances 2022 13,564,927,702 46 November Monthly Balances 2022							
Calculation of Production Plant in Service Source Year Balance 35 December 204.46b 2021 13.476,057,172 - 36 January Monthly Balances 2022 13.486,515,579 - 37 February Monthly Balances 2022 13.485,574,816 - 38 March Monthly Balances 2022 13.596,304,311 - 40 May Monthly Balances 2022 13.562,448,864 - 41 June Monthly Balances 2022 13,554,905,905 - 41 June Monthly Balances 2022 13,554,006,309,309 43 August Monthly Balances 2022 13,554,908,309 44 September Monthly Balances 2022 13,553,807,654 45 October Monthly Balances 2022 13,554,702,702 46 November Monthly Balances 2022 13,554,202,931 49 Pecember 204,46g 2022 13,556,							· · · · · · · · · · · · · · · · · · ·
201 13.476,057,172 3.4	18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,465,275,063	Appendix A input
201 13.476,057,172 3.4							
201 13.476,057,172 3.4		Calculation of Production Plant In Service	Source		Year	Balance	
36 January Monthly Balances 2022 13,481,586,783 37 February Monthly Balances 2022 13,486,513,579 38 March Monthly Balances 2022 13,586,513,579 39 April Monthly Balances 2022 13,586,304,311 40 May Monthly Balances 2022 13,586,699,905 41 June Monthly Balances 2022 13,586,699,905 42 July Monthly Balances 2022 13,584,110,202 43 August Monthly Balances 2022 13,534,110,202 44 September Monthly Balances 2022 13,534,110,202 45 October Monthly Balances 2022 13,534,110,202 46 November Monthly Balances 2022 13,584,672,702 46 November Monthly Balances 2022 13,584,27,702 47 December Monthly Balances 2022 13,584,27,702 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -	35						
37 February Monthly Balances 2022 13,486,513,579 38 March Monthly Balances 2022 13,585,374,816 39 April Monthly Balances 2022 13,556,304,311 40 May Monthly Balances 2022 13,556,898,905 41 June Monthly Balances 2022 13,552,748,864 42 July Monthly Balances 2022 13,554,110,202 43 August Monthly Balances 2022 13,543,10,803,09 44 September Monthly Balances 2022 13,553,807,654 45 October Monthly Balances 2022 13,553,807,654 46 November Monthly Balances 2022 13,554,727,702 47 December Monthly Balances 2022 13,551,202,391 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -							
38 March Monthly Balances 2022 13,465,374,816 39 April Monthly Balances 2022 13,556,394,311 40 May Monthly Balances 2022 13,556,696,905 41 June Monthly Balances 2022 13,552,748,864 42 July Monthly Balances 2022 13,534,110,202 43 August Monthly Balances 2022 13,553,807,664 45 October Monthly Balances 2022 13,553,807,664 40 October Monthly Balances 2022 13,564,872,702 46 November Monthly Balances 2022 13,564,292,931 47 December 204,46g 2022 13,566,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204		Cohrunny					
39 April Monthly Balances 2022 13,556,304,311 May Monthly Balances 2022 13,556,896,905 May Monthly Balances 2022 13,552,248,864 Uly Monthly Balances 2022 13,554,102 Monthly Balances 2022 13,554,102 Monthly Balances 2022 13,554,007,654 Monthly Balances 2022 13,554,007,654 Monthly Balances 2022 13,554,077,054 Monthly Balances 2022 13,554,077,054 Monthly Balances 2022 13,554,072,702 Monthly Balances 2022 13,564,072,702 Monthly Balances 2022 13,564,072,702 Monthly Balances 2022 13,564,072,002 Monthly Balances 2022 Monthly Balances							
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41 June Monthly Balances 2022 13,562,748,864 42 July Monthly Balances 2022 13,543,309,309 43 August Monthly Balances 2022 13,563,807,864 45 October Monthly Balances 2022 13,564,872,702 45 Nevember Monthly Balances 2022 13,564,872,702 46 Nevember Monthly Balances 2022 13,561,202,531 47 December 204,46g 2022 13,568,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204							
41 June Monthly Balances 2022 13,562,748,864 42 July Monthly Balances 2022 13,543,309,309 43 August Monthly Balances 2022 13,563,807,864 45 October Monthly Balances 2022 13,564,872,702 45 Nevember Monthly Balances 2022 13,564,872,702 46 Nevember Monthly Balances 2022 13,561,202,531 47 December 204,46g 2022 13,568,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204	40	Mav	Monthly Balances		2022	13.536.696.905	
42 July Monthly Balances 2022 13.534,110,202 43 August Monthly Balances 2022 13.543,083,099 44 September Monthly Balances 2022 13.553,607,654 45 October Monthly Balances 2022 13.564,872,702 46 November Monthly Balances 2022 13.564,872,702 47 December 204,46g 2022 13.566,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204,102g 0 -							
43 August Monthly Balances 2022 13,554,0308,309 4 45 September Monthly Balances 2022 13,558, 307,654 4 45 October Monthly Balances 2022 13,558, 307,654 4 46 November Monthly Balances 2022 13,584,872,702 4 47 December 204,46g 2022 13,506,299,204 4 48 Production Plant in Service (line 47) Projection 13,506,299,204 4 49 Electric Plant Sold 204,102g 0 -					2022		
44 September Monthly Balances 2022 13.553,607,654 45 October Monthly Balances 2022 13.564,872,702 46 November Monthly Balances 2022 13.564,872,702 47 December 204.46g 2022 13.566,299,204 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204.102g 0 -							
45 October Monthly Balances 2022 13.584.872,702 46 November Monthly Balances 2022 13.581.202.931 47 December 204.46g 2022 13.506.299.204 48 Production Plant In Service (line 47) Projection 13.506.299.204 49 Electric Plant Sold 204.102g 0 -							
46 November Monthly Balances 2022 13.581,202,931 4 7 December 204.46g 2022 13.506,299,204 4 Production Plant In Service (line 47) Projection 13,506,299,204 4 Projection 13,506,299,204 5 Projection 13,506,299,204 6 Projection 13,506,299,204 7 Projection 14,506,299,204 7 Projection 1			Monthly Balances				
46 November Monthly Balances 2022 13.581,202,931 4 7 December 204.46g 2022 13.506,299,204 4 Production Plant In Service (line 47) Projection 13,506,299,204 4 Projection 13,506,299,204 5 Projection 13,506,299,204 6 Projection 13,506,299,204 7 Projection 14,506,299,204 7 Projection 1					2022		
47 December 204.46g 2022 13,506,299,204 - 48 Production Plant In Service (line 47) Projection 13,506,299,204 49 Electric Plant Sold 204.102g 0 -					2022		
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49 Electric Plant Sold 204.102g 0 -							
	48	Production Plant in Service	(IIIIe 47)		Projection	13,506,299,204	
6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) Projection 32,613,267,701 Appendix A input	49	Electric Plant Sold	204.102g			0	-
6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) Projection 32,613,267,701 Appendix A input							
6 50 Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49) (Note M) Projection 32,613,267,701 Appendix A input							
Commented to the second	6 50	Total Plant In Service	(sum lines 14 28 31 34 48 8 40)	(Note M)	Projection	32 613 267 701	Appendix A input
	0 00	. July 1 July 10 July	(σα163 14, 20, σ1, σ4, 40, α 49)	(INOTE INI)	. Tojection	02,010,207,701	- sportan / Cripot
							I.

Accumulated Depreciation Worksheet

	nateu Depreciation Worksheet						
Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	i i
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance		
5	i1 December	Prior year 219.25c		2021	2,045,200,003		
5	32 January	Monthly Balances		2022	2,052,119,920		
5	3 February	Monthly Balances		2022	2,059,475,977		
5	4 March	Monthly Balances		2022	2,068,983,819		
5	55 April	Monthly Balances		2022	2,078,315,470		
5	66 May	Monthly Balances		2022	2,082,117,131		
5	7 June	Monthly Balances		2022	2,088,400,251		
5	i8 July	Monthly Balances		2022	2,098,493,463		
5	9 August	Monthly Balances		2022	2,108,462,104		
6	i September	Monthly Balances		2022	2,119,231,841		
6	1 October	Monthly Balances		2022	2,128,128,402		
6	2 November	Monthly Balances		2022	2,136,330,715		
6	3 December	219.25c		2022	2,146,075,860	-	
25 6	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,146,075,860	Appendix A input	
1							
1	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance		
	5 December	Prior year 219.26c		2021	3,143,599,734	-	
	6 January	Monthly Balances		2022	3,150,656,606		
	7 February	Monthly Balances		2022	3,157,330,834		
	8 March	Monthly Balances		2022	3,168,302,674		
	9 April	Monthly Balances		2022	3,175,187,175		
	'O May	Monthly Balances		2022	3,181,116,975		
7	1 June	Monthly Balances		2022	3,191,007,247		

1		July	Monthly Balances		2022	3,197,283,487
1		August	Monthly Balances		2022	3,202,634,264
		September	Monthly Balances		2022	3,210,164,947
	75	October	Monthly Balances		2022	3,217,584,737
	76	November	Monthly Balances		2022	3,227,063,677
	77	December	219.26c		2022	3,234,824,181
	78	Distribution Accumulated Depreciation	(line 77)		Projection	3,234,824,181
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
	79	December	Prior year 200.21c		2021	725.504.660
	80	December	200.21c		2022	736,465,711
8	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	736,465,711
		Calculation of General Accumulated Depreciation	Source		Year	Balance
	82		Prior year 219.28c		2021	519.932.106
	83	December	219.28c		2022	565.097.827
26		Accumulated General Depreciation	(line 83)	(Note N)	Projection	565,097,827
		Calculation of Production Accumulated Depreciation	Source		Year	Balance
	85	December	Prior year 219.20 through 219.24		2021	4,965,743,651
					2021	5.017.689.378
	86	January	Monthly Balances Monthly Balances		2022	5,017,689,378
	87	February			2022	5,069,128,473
	88		Monthly Balances		2022	5,111,803,043
	89	April	Monthly Balances Monthly Balances		2022	5,154,846,252 5.196.560.150
	90	May				
1	91	June	Monthly Balances		2022 2022	5,229,442,245
1	92	July	Monthly Balances			5,252,184,624
	93	August	Monthly Balances		2022	5,298,194,812
1	94	September	Monthly Balances		2022	5,355,745,624
	95	October	Monthly Balances		2022	5,405,398,879
	96	November	Monthly Balances		2022	5,448,990,721
	97	December	219.20 through 219.24		2022	5,395,121,233
	98	Production Accumulated Depreciation	(line 97)		Projection	5,395,121,233
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	11,341,119,101
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	12,077,584,812

Materials & Supplies

materials & oupplies					
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	Ö	
39	(Note N)	Appendix A input	Projection	current end-of-year balance	
	, ,		,	,	
Construction Materials & Supplies		Prior Year	227.5c	203,514,526	
		Current Year	227.5c	251.987.732	
42	(Note N)	Appendix A input		251,987,732 current end-of-year balance	
· -	(********)		,		
Transmission Materials & Supplies		Prior Year	227.8c	815,425	
пальности пастав и сиррис		Current Year	227.8c	1,327,748	
45	(Note N)	Appendix A input		1,327,748 current end-of-year balance	
TO	(Note N)	Appendix A Iliput	i rojection	1,021,140 Current end-Ol-year Dalance	

TC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.89%	(315,573)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
	Current end of year balance 266 footnotes	20,920			<u></u>
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	22,896	29.89%	6,844	(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	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		2,112,145		current end-of-year balance
			'		='	

Adjustments to A & G Expense

ΑL	ine #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
ude	ed Membership Dues Expense					
F	ERC Form No. 1 page 335		Total	Included	Excluded	
Р	rage 335, Line 1 (Industry Association Dues)					
Α	merican Council on Renewable Energy	component of 335 Ln 1b	22,500		22,500	
Α	ssociation of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9,195	
C	EATI International	component of 335 Ln 1b	52,300		52,300	
E	idison Electric Institute	component of 335 Ln 1b	998,682	998,682		
In	ntermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
N	Iorth American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
N	Iorthwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
N	Iorthwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
P	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
R	Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
U	JMS Group	component of 335 Ln 1b	42,000		42,000	
		Page 335, Line 1 Subtotal	1,421,742			
	Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 6 - 34	Page 335, Lines 7-34	307,288		307,288	
	Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
	Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
	Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
_	Total	(Note C)	Appendix A Input		718,488	
		, ,				
BOP						
	authorized filed PBOP expense		Annual Update Information	onal Filing	1,458,057	
	ctual PBOP expense		Attachment 17 total		1,458,057	
	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 Aut	thorized Filled Expense minus Actual Expense
opert	ty Insurance					
	Property Insurance Account 924		320.185b		4,518,334	
_	• •	(Note F)	Appendix A Input		4,518,334	
		(Note F)				

Regulatory Expense Related to Transmission Cost Support

Regulatory	Expense Related to Transmission Cost Support							
					Transmission			
					Related			
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount Ap	pendix A input Non-	transmission Related De	tails	
Direc	ctly Assigned A&G							
Specific Tra	ansmission related Regulatory Expenses							
	* * *							
	Federal Energy Regulatory Commission:							
	Annual Fee		350.19d	3,092,400	3,092,400			
	Annual Fee - hydro		350.20d	3,155,288		3,155,288		
	Transmission Rate Case		350.21d	177.164	177,164			
	Other Regulatory		350.22d	964.834	514.863	449,971		
67	Total		sum	7,389,686	3,784,427	3,605,259		
			-2	.,000,000	-, /,-2/	2,000,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	
		_			

Education and Out Reach Cost Support

				Education &					
		C							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details				
Directly Assigned A&G									
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	720 Based on FERC 930.1 download				
		·							

Multistate worksheet

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

Adjustments to Transmission O&M

Append	ix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	163,235,255	0	163,235,255	
1						

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	Appendix A Input
168 Interest on Network Upgrade Facilities	5,813,346 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	(147,966,140)
	Current Year Enter negative	(154,590,849)
50 Network Upgrade Balance	(Note N) Appendix A input Projection	(154,590,849) current end-of-year balance

Depreciation 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	137,423,038
	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	137,423,038 Appendix A Input
Ger	eral Plant			
	Depreciation expense (403)	(Note H)	336.10b	49,920,325
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576
I	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	64,151,576 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	
	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.			
61	Total	sum	Appendix A Input	

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summar	y	
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)
Works	heet		
Sten	Month	Year	Action

TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

\$ - Rev Req based on Year 1 data

Must

Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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.

	(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	many radiation	Energy Galeway	Energy Gateway	Transmission CWIP						
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
/IP Balance c (prior year)	-										(**************************************
1	4,506,706				173,520					173,520	
	12,255,203				9,479	-			-	9,479	
r	6,473,769				39,046	-			-	39,046	
,	11,686,664				10,264					10,264	
y	19,927,084				1,488,280	-	8,641,950		-	10,130,230	
	37,551,709				1,241,944	-	7,820,444		-	9,062,388	
	22,592,162				10,264		918,928			929,192	
	18,411,470				10,264		890,415			900,679	
	12,726,155				10,264	-	843,530		-	853,794	
	47,557,808				1,601,146	-	14,407,813		-	16,008,959	
	14,225,689				81,317	-	1,301,385			1,382,703	
.	50,565,865				67,838	-	1,412,673			1,480,511	
	258,480,284	-			4.743.626		36,237,139			40,980,765	

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	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 15 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 Rec based on Prior Year data	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
			Schedule 1 Reconciliation	

(M)	(N)	(0)	(P)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)
54,080,476	2,082,240	4,160,036.58	160,172
134,807,233	104,269	10,369,787	8,021
64,737,691	390,460	4,979,822	30,035
105,179,973	92,376	8,090,767	7,106
159,416,672	81,041,842	12,262,821	6,233,988
262,861,964	63,436,718	20,220,151	4,879,748
135,552,975	5,575,155	10,427,152	428,858
92,057,352	4,503,395	7,081,335	346,415
50,904,618	3,415,176	3,915,740	262,706
142,673,423	48,026,876	10,974,879	3,694,375
28,451,378	2,765,405	2,188,568	212,723
50,565,865	1,480,511	3,889,682	113,885

114,938,773

(S) Input/Total

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

(L)

Estimated Life		5
Estimated Depreciat	ion for Attachment 7	
Jan	11.5	2,867
Feb	10.5	143
Mar	9.5	533
Apr	8.5	12
May	7.5	109,16
Jun	6.5	84,634
Jul	5.5	7,34
Aug	4.5	5,823
Sep	3.5	4,294
Oct	2.5	57,500
Nov	1.5	2,980
Dec	0.5	1,064
Total Estimated Dep	preciation for Attachment 7	276,47

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					randillibile i - i	.u.io.iiioololi Eliilali	Jonney Charg										
Line 1	New Plant Carrying	Charge															
2	Fixed Charge Rate		ontributions in Ai	d of Construction (CIAC)													
		Formula Line															
3	A B	157 164		let Plant Carrying Charge without let Plant Carrying Charge per 100		Donrociation				9.2870% 9.8526%							
5	Č	104		ine B less Line A	basis Politi III NOE WILIIOUL	Depreciation				0.5656%							
,	C		•	inc b less time it						0.303070							
6	FCR if CIAC																
7	D	158	1	let Plant Carrying Charge without	Depreciation, Return, nor I	ncome Taxes				2.4227%							
	The FCR resulting fr			d for that year only. hange based on cost data for subs	aguant vaca												
	In the True-up, the a				sequent years												
	Columns and rows r																
			1	ransmission CWIP	Trans	mission PIS Actuals		Transi	mission PIS Projectio	n							
			(E	nergy Gateway only)		Gateway Segment B-H)			y Gateway Segment B-	-H)							
8 Useful life of the project	Life				58.00			58.00									
IIV-II (fab																	
"Yes" if the customer has paid a lumpsum payment in the amount of the investment																	
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po		0		50			50									
From line 3 above if "No" on line 13 and																	
11 from line 7 above if "Yes" on line 13	9.8% ROE		9.2870%		9.2870%			9.2870%			9.2870%						
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project		9.2870%		9.5698% 1,883,237,384			9.5698% 16,239,797			9.2870%						
14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	vanea	-		1,883,237,384 32,469,610			16,239,797 276,471	-								
14 / rotati oi obilitatoa approbation experior	Allinai Depreciation Exp	01130	-		32,400,010			210,411			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged V	Vithout Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	- Datanet	Depreciation Revenue	287.225.425	4.836.783	31,511,333	- Dalance	Depreciation	Revenue	- Datamor	Depreciation	Revenue	\$ 31,511,333	S S		(modified fillings warder)
16	W Increased ROE	2010			287,225,425	4,836,783	32,323,630	-					-	\$ 32,323,630	\$ 32,323,630	01,011,000	\$ 812,298
17	W 9.8 % ROE	2011	-		784,113,653	13,727,954	86,548,383	-	-	-	-	-	-	\$ 86,548,383	\$	86,548,383	
18	W Increased ROE	2011	-		784,113,653	13,727,954	88,765,922	-		-	-	-	-	\$ 88,765,922	\$ 88,765,922		\$ 2,217,539
19	W 9.8 % ROE	2012	-		785,864,997	13,960,855	86,943,930	-	-	-	-	-	-	\$ 86,943,930	\$	86,943,930	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-		785,864,997 1,039,140,449	13,960,855 18,682,869	89,166,422 115,187,569	-	-	-	-	-	-	\$ 89,166,422 \$ 115,187,569	\$ 89,166,422 \$	115,187,569	\$ 2,222,492
22	W Increased ROE	2013	-		1,039,140,449	18,682,869	118,126,345			-	-	-	-	\$ 118,126,345	\$ 118,126,345	115,167,309	\$ 2,938,776
23	W 9.8 % ROE	2014			1,164,054,968	21,135,829	129,241,308						-	\$ 129,241,308	\$	129,241,308	,,
24	W Increased ROE	2014	-		1,164,054,968	21,135,829	132,533,353	-		-			-	\$ 132,533,353	\$ 132,533,353		\$ 3,292,045
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,171,745	-	-	-	-	-	-	\$ 150,171,745	\$	150,171,745	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-		1,350,166,903 1,463,059,094	24,782,100 29,386,385	153,990,130 165,260,299	-	-	-	-		-	\$ 153,990,130 \$ 165,260,299	\$ 153,990,130 \$	165,260,299	\$ 3,818,385
27	W Increased ROE	2016			1,463,059,094	29,386,385	169,397,952							\$ 169,397,952	\$ 169,397,952	100,200,299	\$ 4,137,653
29	W 9.8 % ROE	2017	_		1,439,903,455	29,467,919	163,191,375	-	-	-		-	-	\$ 163,191,375	\$	163,191,375	4,101,000
30	W Increased ROE	2017	-		1,439,903,455	29,467,919	167,263,542	-	-	-	-	-	-	\$ 167,263,542	\$ 167,263,542	.,,,,,	\$ 4,072,167
31	W 9.8 % ROE	2018	-		1,413,360,220	27,214,371	158,472,763	-		-	-	-	-	\$ 158,472,763	\$	158,472,763	
32	W Increased ROE	2018	-		1,413,360,220	27,214,371	162,469,863	-		-		-	-	\$ 162,469,863	\$ 162,469,863		\$ 3,997,101
33 34	W 9.8 % ROE W Increased ROE	2019 2019	-		1,386,203,297 1,386,203,297	27,215,321 27,215,321	155,951,657 159,871,956	-	-	-	-	-	-	\$ 155,951,657 \$ 159,871,956	\$ \$ 159,871,956	155,951,657	\$ 3,920,299
35	W 9.8 % ROE	2019			1,471,003,295	28,854,427	165,466,117	-	-		-	-	- 1	\$ 165,466,117	\$ 109,071,900 \$	165,466,117	9 3,320,299
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	169,626,237	-	-	-	-	-	-	\$ 169,626,237	\$ 169,626,237	,,	\$ 4,160,120
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,768,655	-	-	-	-	-	-	\$ 220,768,655	\$	220,768,655	
38	W Increased ROE	2021	-		1,965,162,841	38,264,499	226,326,300	-	-	-	-	-	-	\$ 226,326,300	\$ 226,326,300		\$ 5,557,645
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-		1,921,488,942 1,921,488,942	38,164,915 38.164.915	216,613,088 222,047,219	-	-	-	-	-	-	\$ 216,613,088 \$ 222,047,219	\$ \$ 222.047.219	216,613,088	\$ 5,434,131
41	W 9.8 % ROE	2022	-		1,883,237,384	38,163,788	213.059.549	16.239.797	276.471	1.784.657	-	-	-	\$ 214.844.206	\$ 222,047,219	214.844.206	\$ 5,434,131
42	W Increased ROE	2023	-		1,883,237,384	38,163,788	218,385,501	16,239,797	276,471	1,830,584	-	-	-	\$ 220,216,086	\$ 220,216,086		\$ 5,371,880
43	W 9.8 % ROE	2024	-		-			-		-			-	\$ -	\$		
44	W Increased ROE	2024	-		-		-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45	W 9.8 % ROE	2025	-	• •	-	-	-	-	-	-	-		-	\$ -	\$	-	
46 47	W Increased ROE W 9.8 % ROE	2025 2026				•	-	l :	:	-	-			ş -	\$ - \$		• -
48	W Increased ROE	2026	_		_	-	-	-	-	_	-		-	š -	s -		s -
49	W 9.8 % ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$	-	•
50	W Increased ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-		-	-	-	-	-	-	-	-	-	\$ -	\$	-	
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-		-	-		1	-	•	-	-		ş -	\$ - \$		• -
54	W Increased ROE	2029	-]	-		-			š -	s -		s .
55					-	-		-			-	-			\$		•
56															\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New		Oregon		Washingt	ton	Californi	а	Utah		Wyomin	g	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)
3 353 Sta 4 354 Tov 5 355 Pol 6 356 Ove 7 357 Und 8 358 Und 9 359 Roa	nd Rights uctures and Improvements ation Equipment wers and Fixtures les and Fixtures erhead Conductors and Devices degrgound Conduit degrgound Conductors and Devices ads & Trails classified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
13 391 Offi 14 391.2 Offi 15 391.3 Offi 16 393 Sto 17 394 Toc 18 395 Lab 19 397 Cor 20 397.2 Cor 21 398 Mis	nd Rights uctures and Improvements fice Furniture and Equipment - Furniture fice Furniture and Equipment - Personal Computers fice Furniture and Equipment - Equipment re Equipment ros Equipment ols, Shop and Garage Equipment boratory Equipment mmunication Equipment - Mobile Radio Equipment scellaneous Equipment rclassified General	1,200.00 102,363,865.08 18,900,344.85	1.82% 2.07% 3.64%	95,314.98 13,974,856.07 2,896,617.22	2.50% 2.06% 3.31%	4,269,618.58 1,998,158.04	0.00% 1.99% 5.48%	87,095.35 103,181,298.84 21,825,102.91	2.05% 2.55% 4.97%	74,314.75 17,302,219.69 8,689,091.23	1.87% 2.28% 5.56%	243,969.91 586,763.61	0.00% 1.76% 2.77%	4,867.64 14,312,590.03 2,705,916.83	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
24 303 Mis	anchises and Consents scellaneous Intangible Plant asehold Improvements - Gen															5.16% 6.10% 2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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 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 2022 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation expense and accumulated depreciation under this formula

 12 If the 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 333.7 (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
- 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

							OA:	TT (Part III - N	letwork Service) - Average of	current year and	crior two years										1 Г
Column	e	f1	12	ß	14	15	f6	- 17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1	1
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	
Jan	8,358	5.65	3.10	29.59	0.81		0.13	0.16	0.01	19.17	15.11	10.39	47.98	0.01	0.01	34.07	1.13		112.61	2.60	555	
Feb	8,322	6.54	3.29	32.88	1.37	0.20	0.07	0.09	0.01	20.70	14.97	11.13	50.85	0.01	0.01	33.95	1.08	301.64	114.81	2.50	596	
March	7,818	5.97	3.27	27.14	1.19	0.12			0.01	21.90	14.96	10.20	45.80	0.01	0.01	33.76	1.02	285.62	108.97	2.40	562	
April	7,280	5.71	3.04	24.43	1.00	0.37		0.02	0.01	19.32	14.74	9.50	43.12	0.33	0.34	33.83	1.06	214.97	63.65	1.97	437	
May	8,376	4.77	3.06	13.64	0.43	0.38			0.62	13.14	16.91	9.17	36.04	0.53	3.02		0.98	138.88	80.13	2.06	358	
Jun	10,141	5.50	3.69	19.62	0.36	0.15		0.01	1.21	15.36	19.27	10.09	47.79	0.55	3.24	34.24	1.29	180.29	98.94	2.25	444	
Jul	10,784	5.41	3.86	17.64	0.47	0.30			1.38	15.55	18.84	11.11	56.21	0.63	3.16		1.34	190.47	112.89	2.55	476	
Aug	10,572	6.03	3.59	18.85	0.36	0.17			1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
Sept	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05	10.53	50.12	0.50	2.75		1.28	144.18	103.62	2.58	407	
Oct	7,522	5.65	2.99	20.87	0.65	0.13			0.68	16.40	15.75	9.07	37.16	0.25	0.27	33.95	1.01	189.98	86.04	1.97	423	
Nov	7,935	5.28	3.08	25.07	0.91	0.29	0.18	0.11	0.01	14.60	15.26	9.65	42.21	0.00	0.01	33.68	0.95	245.40	95.74	1.52	494	
Dec	8,668	5.34	3.10	33.46	1.06	0.27	0.22	0.12	0.01	18.32	14.23	11.87	53.40	0.00	0.01	33.80	0.98	340.03	115.88	2.61	635	
Total	105,667	67	40	279	9	3	1	- 1	6	205	197	124	570	3	16	408	13	2,666	1,206	28	5,840] [
Avg 12CP	8,816	6	3	23	- 1	0	0	0	1	17	16	10	47	0	- 1	34	- 1	222	100	2	487	1 [

			Other Service	_	
j	jβ	j4	j3	ρ	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1,136		301	136	81	617
1,322		305	161	125	730
1,478		320	165	157	837
1,543		301	217	158	866
1,452		293	193	145	821
868		276	125	54	412
896		302	122	57	414
906		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1,084		295	137	86	566

														OATT	Part II Long-Ter	m Firm Point-to-P	oint Transmissio	n Service) - Proj	ection													
Column	g1	g2	gŝ	94	gố	96	g7	gß	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	9
Dustomer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Idaho Power	Avangrid	Thermo No.	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Projec	Clatskanie People's t Utility District	Evergreen Biopower, LLC	Garrett Sola	Airport Solar,	EWEB	Falls Creek	Losses	Powerex	City of Roseville							
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTF
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 1023	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	3A 899/ SA 90	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	
lan	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	2	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,51
Feb	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
March	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
April Ing/	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
May	1,855	50		56		80	30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	117	100	100	100	50	150	100	100	50	3,58
lun	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	122	100	100	100	50	150	100	100	50	3,72
Jul	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
lug	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	122	100	100	100	50	150	100	100	50	3,7
Sept	1,950	50		56	50	80	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	122	100	100	100	50	150	100	100	50	3,7
Det	1,950	50		56	50	80	30	- 11	80	100	100		80	4	19	25	15	10	10	48	25	5	118	100	100	100	50	150	100	100	50	3,6
Nov	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,48
Dec	1,855	50		56		80	30	- 11	80	100	100		99	4	19	25	15	10	10	48	25	5	113	100	100	100	50	150	100	100	50	3,41
Total	22,735	600		672	250	980	360	132	960	1,200	1,200	900	1,093	48	228	300	180	120	120	576	300	50	1,417	1,200	1,200	1,200	600	1,800	1,200	1,200	600	43,41
Nyg 12CP	1,895	50	-	56	21	80	30	- 11	80	100	100	75	91		19	2	15	10	10	48	25	4	118	100	100	100	50	150	100	100	50	3,6

g29	g30	g31	9					
Powerex	Powerex	City of Roseville						Divisor
LTP	LTP	LTP	Total LTP	Total Network	1%	Behind-the	Total Network	Network + OS
SA 995	SA 996	SA 881		& OS	growth	Meter	Load	+LTP
100	100	50	3,589	9,809	9,910	243	10,153	13,742
100	100	50	3,589	9,789	9,889	206	10,096	13,684
100	100	50	3,589	9,220	9,314	210	9,524	13,113
100	100	50	3,589	8,518	8,605	210	8,815	12,404
100	100	50	3,589	9,870	9,970	177	10,147	13,736
100	100	50	3,720	11,908	12,027	174	12,201	15,921
100	100	50	3,716	12,739	12,868	163	13,030	16,746
100	100	50	3,716	12,568	12,695	161	12,856	16,572
100	100	50	3,718	11,750	11,869	175	12,044	15,762
100	100	50	3,616	8,813	8,902	182	9,085	12,701
100	100	50	3,485	9,324	9,419	218	9,637	13,122
100	100	50	3,485	10,208	10,312	199	10,511	13,996
1,200	1,200	600	43,401	124,513	125,781	2,317	128,098	171,499
100	100	50	3,617	10,376	10,482	193	10,675	14,292

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp		BPA Gazley	BPA Clarke PUD		BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	ldaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61		2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner Service		
Column	_		j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year) 2021

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										$\overline{}$
													Energy										1
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı I
																							Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	1
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									$\overline{}$
Column		Ī	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		4
Customer			PacifiCorp I	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	4
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	
March	2	8:00	7,658	5.82	3.51	23.99	1.12		-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00		0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40		-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38		-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9b - Load Divisor for True up

												2022			Day Division for 1													
											OATT (Part I	I - Network Sen	rice)													01	her Service	
nmulc			e	ff	t2	13	#	15	15	17	18	19	f10	f11	f12	f13	114	f15	f16	f17	f18	f19	1	j1	12	3	4	
ustomer lass S / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD E NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oragon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avargrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	Total OS
n	3	18:00	8,514	4.91	3.05	30.16			0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.05	2.62	569.732		81 6	- 11	0 279	932
ab	23	8:00	8,805	6.78	3.46	39.66	1.68				0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		42 41	7	9 292	862
arch	10	8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		36 4	- 11	4 288	885
ril	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	495.702		31 3	10	8 272	844
ay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		30 8	14	5 291	1,153
n	27	18:00	10,216	6.29 5.75	3.49	18.39 18.67	0.36 0.62	0.06			0.71	16.91	20.06 22.60	10.38	46.74 56.05	0.53	3.08 2.98	34.23	0.94	182.68 197.05	105:24 124:49	2.18	452.262		96 13: 53 16:	16	1 286 6 288	1,371
4	28	17:00	11,015		4.12						1.33	16.19		11.99				34.73	1.08				501.014			15		1,455
19	31	17:00	10,623	6.14 5.35	3.46 3.58	17.34 15.29	0.33				1.26	17.84 16.08	21.33 19.92	12.25 11.42	61.40 56.55	0.52	2.94	34.29 34.18	1.04	155.35 155.48	127.13 122.07	2.72	465.333 448.664		10 171 47 183	18	5 283 0 283	1,547
ept .	6	17:00	10,593	5.35	3.58	10.29	0.30				1.10	16.08	19.92	11.42 8.45	31.27	0.35	3.00	34.18	0.85	150.48	122.07 87.17	2.74	448.664 325.615		H/ 18	20	U 283 3 300	1,612
ut.	20	18:00	7,470	5.76	3.02	27.50	4.05		0.20	0.14	0.04	15.28	16.97	11.35	50.44	0.44	0.00	33.75	0.68	296.01	107.88	1.70	572.577		00 /		7 318	201
lon	22	19:00	0,447	6.55	2.99	40.12	1.05	0.36	0.20	0.14	0.01	19.40	17.21	12.42	62.00	- 1	0.01	24.54	0.60	276.01	120.94	2.21	699.435		36 6	10	7 310 0 977	975
ntal		10.00	108 914	70.74	39.34	285.78	9.33	2.38	0.53	0.39	5.37	207.04	220.92	133 19	600.82	3.35	15.62	419.97	10.42	2 796 35		28.26	6 190	73	50 111	1.59	7 3,457	 13 454
vg 12CP			9,076	5.89		23.82	0.78	0.20	0.04	0.03	0.45	17.25	18.41	11.10	50.07	0.28	1.30	34.16	0.87	233.03	112.48	2.35	516	- 1	07 90	13	3 288	 1,121.18
														OATT	Part II Long-Term	Firm Point-to-F		sion Service										-

Avg 12CP		9,076	5.89	3.28	23.82	0.78	8 0.20	0.04	0.03	0.45	17.25	18.41	11.10	50.07	0.28	1.30	34.16	0.87	233.03	112.48	2.36	59	<u> </u>	607	93	133	288		1,121.1	18							
		1											OATT	Part II Long-Terr	Clery Dolet to D	loint Transmire	ing Service																				
Column		o1	g2	a3	04	05	05	97	o8	a9	q10	q11	912	013	g14	015	915	917	g18	q19	o20	g21	022	023	g24	025	026	027	928	029	930	031	032 033				
Customer		PaoliCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD I	Sacramento Auncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA				Divisor
Class		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total Network B	thind- Total the Network	Network + OS
RS/SA	Day Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS 1	feter Load	+LTP
Jan Feb March April May Jun Jul Aug Sept Oct Nov Dec		1,921 1,921 1,921 1,921 1,921 2,016 2,016 2,016 2,016 2,016 1,855 1,855	30 30 30 30 30 30 30 30 30 30	50 50 50 50 50 50 50 50 50 50		56 56 56 56 56 56 56 56 56 56	5 50 50 50 50 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 50 55 55	13 13 13 13 13 13 13 13 13 13 13 13 13 1		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	10 10 10 10 10 10 10 10 10 10	50 50 50 50	11 11 11 11 11 11 11 11 11 11	80 80 80 80 80 80 80 80	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	900 900 900 900 900 900 900 900 900 900	50 50 50 50 50 50 50 50 50 50 50 50 50 5	150 150 150 150 150 150 150 150 150 150	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10	0 100 0 100	- - - 100 100 100 100 100 100	99 99 99 99 80 80 80 80 80 80 80 80 80 80 80 80 80	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	19 19 19 19 19 19 19 19 19	***********	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 10 25 10	50 50 50 50 48 48 48 48 48 48	5 5 5 5 1 1 3 5 5	- 95 - 95 - 95 - 102 - 122 - 122 - 122 - 122 - 124 - 124 - 114	3,459 3,459 3,459 3,458 3,562 3,702 3,702 3,704 3,704 3,506 3,506	10,016 10,327 9,765 9,160 9,651 12,039 12,974 12,636 12,654 8,783 9,963 10,598	221 10,237 191 10,518 211 9,978 205 9,365 165 9,816 182 12,221 154 13,129 148 12,784 137 12,791 168 8,951 145 10,743	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,495 12,657 13,657 14,249
Total		23,395	360	600	-	672	2 600	156		24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,20	1,200	800	1,093	48	228	300	30	120	586	50	- 1,335	42,929	128,558	2,125 130,683	173,612
Avg 12CP		1,950	30	50		56	5 50	13	-	2	10	21	- 11	80	100	100	100	50	150	100	100	10	0 100	67	91	4	19	25	2	25 10	49	- 4	- 111	3,577	10,713	177 10,890	14,468

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(568,614,363)
1110000	146200	A/Amort-Oth Intang	(130,830,061)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)
1110000	146230	A/Amort-LsHld Imprmt	(13,754,984)
	Attachment 5	input: Total Accumulated Amortization	(736.465.711)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20	21 Year-end Balance		2022 Year-end Balance	L	oY-EoY Average	Other	100% Transmission	PI	ant-related	lah	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	¢.	17,347,567	•	20,927,068	6	19,137,318	Other	100 /6 Transmission	•	19,137,318	Lai	oi-relateu
1031000	132012	Prep Ins-All Purpose Insurance	Plant-related	9	2,316,931	\$		ą.	2,565,633			9	2,565,633		
	132012	Prep Ins-D&O Liability	Labor-related	\$	2,310,331	\$		S	2,303,033			Ψ	2,303,033	\$	
	132013	Prep Ins-Dao Elability Prep Ins-Minority Owned Plants	Other	9	311.635	\$		S.	316.792	\$ 316,792				ų.	
	132045	Prepaid Workers Compensation	Labor-related	ψ	114.760	\$		9	111.442	ψ 310,792				\$	111.442
	132055	Prepaid Employee Benefit Costs	Labor-related	Ψ	1,632,238	\$		9	1,580,613					ψ e	1,580,613
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	9	1,032,230	\$		ą.	1,360,613			¢		Ģ	1,000,013
	132723	I/C Prepaid Captive Frop Insur - MEHC	Plant-related	9		\$		\$	-			\$			
1652000	132723	OR-Prepaid Property Tax	Plant-related	\$	20,070,575	\$		\$	21,405,965			\$	21,405,965		
1002000	132101	Prepaid Taxes (Federal, State, Local)		Þ	29,204	\$	29,204	à	29,204	\$ 29,204		Þ	21,405,965		
	132924	Other Prepayments - Oregon DOE Fee	Other Other	\$	860,083	\$		\$	808,559	\$ 808,559					
1652100	132924	Prepaid Emissions Permit Fees (UT)	Other	Þ	625,994	\$		Ψ.	681,077	\$ 681,077					
1002100				S	020,994	\$		ð	001,077	\$ 001,077					
	132096	Prepaid RECs for RPS (WA)	Other	•	7 700 707	\$		\$		\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707		-,,	\$	5,859,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	-,000,0-1	\$	4,420,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$	37,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$		\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	\$	-	\$		\$	253,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$,	\$	207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$,	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102	\$	146,102	\$ 146,102					
	132564	Prepaid High Plains	Other	\$	556,311	\$,	\$	556,311	\$ 556,311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	_	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	_	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874	\$	1,026,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$		\$	480,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	_	\$		\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	s		\$		\$	_	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	s		\$		s		\$ -					
	132650	Prepaid Dues	Other	9		\$		\$	187,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	6	42.667	\$		6	42.667	Ψ 107,000	<u> </u>	•	42.667		
	132705	Prepaid Pole Contact Rental	Other	6	324,809	\$	213,579	6	269,194	\$ 269.194	<u> </u>	Ψ	42,007		
	132740	Prepaid O&M - Wind	Other	φ	89,949	S	86,856	9	88,402	\$ 88,402					
	132755	Prepaid Oxivi - Willia	Labor-related	9	100,000	S	83.714	S.	91.857	\$ 00,402				\$	91,857
	132755	Prepaid LGIA Transmission	Other	Þ	100,000	\$		\$	91,007	•				Þ	91,05
				9		\$		\$	-	÷ -					
	132831 132900	Prepaid BPA Transmission - Wine Country	Other	\$	1,250,603			\$	11,050,812	\$ 10.000.000	-			ŝ	1,050,812
		Prepayments - Other	Labor-related/Other	\$		\$		_		,,				\$	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,432,437	\$.,,	\$	1,451,348	\$ 1,451,348					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,467,002	\$	-,,	\$	3,427,067	\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	284,329	\$,	\$	288,951	\$ 288,951				_	
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	<u> </u>	\$		\$	-					\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	11,130,782	\$	16,251,904	\$	13,691,343					\$	13,691,343
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$ -	ļ				
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$		\$	(7,902)			\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)	\$	(//- /	\$	(3,580,982)	\$ (3,580,982					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$.,,	\$	3,588,885	\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$	2,268,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	_	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	_	\$	_	\$	-	\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$		\$	750,000	\$	375,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$		ŝ	93,931,491	\$ 34,261,743	\$ -	\$	43,143,681	\$	16,526,067

Allocator	0.000%	100.000%	29.892%	9.536%
Total Allocated to Transmission by Category	\$ - \$	- \$	12,896,340 \$	1,575,974

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,517,970	2,112,145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

87,941,472

39,488,427 **127,429,899**

Short-term revenue

PacifiCorp Commercial and Trading (C&T)

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

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month												
					end)						Current Year	(month end)					
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation															
Appendix A	input columns at																
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, ln 18 c,d	8.797.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.693.150.000	8.642.150.000	8.642.150.000	9.742.150.000
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1.586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2.945	2.718	2.492	2.265	2.039	1.812	1.586	1,359	1.133	906	680	453	227
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	404,320,904	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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		Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	318.911	368.335	369.808	369.808	369.808	369.812	369,812	369.812	369.812	367.493	366.356	366.356	399.982
100	12-month sum		Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74.673	33.544	33.544	33.544	33.544	33,544	33,544	33.544	33.544	33.544	33.544	33.544
101	12-month sum		Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average		Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)		Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(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, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accided	Liability:	Onai	ged to:	Prior year	Current Year	Projection		By Category			-	
Description	Account Calculation	Reserve type	SAR Account	FERC Account	SAR Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Catamani	100% Transmission	Plant	Labor	Other	Total Transmir related Unfur Reserves
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(7.5)	Other	Transmission	Plant	Labor	(7.526)	
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(4.0)	Other				(3.978)	
dar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500, 545510	426.3	(2.0)	(1.9)	(2.0)					(1.950)	
					545500, 545501,										
TL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.100)	
holesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.1)	Other				(0.131)	4
cum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(3.5)		(3.515)				
cum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.6)					(1.620)	
apper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.7)					(9.691)	
lamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(1.2)					(1.189)	
ccrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566, 567	(0.2)	(0.2)	(0.2)		(0.164)				
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded Unfunded	289955 280310	253 228.2	582300 545050	589 925	(1.7)	(1.8) 0.0	(1.7)	Other Other				(1.749)	
rov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925 426.5	0.0	0.0	0.0	Labor			0.000	0.000	
ov for Injrs & Damages ("Labor") ov for Injrs & Damages ("Other")	Estimate by Legal ("Labor") Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(339.5)	Other			0.000	(339.520)	A .
juries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	(259.5)	(423.6)	0.0	Labor			0.000	(339.320)	4
ijuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	8.0	Other			0.000	8.000	
uries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	101003	131	115.3	235.0	175.1	Other				175.106	
elf-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545000	925	(1.0)	(5.0)	(3.0)	Other				(3.000)	
rovision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(16.2)	(18.1)	(17.2)					(17.167)	
rovision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.1)	(0.0)	(0.1)	Other				(0.083)	
ad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.2)	(0.0)	(0.1)	Other				(0.110)	,
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue	- (Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.090)	
rovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)					(0.187)	
d Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.6)	Other				(0.590)	,
ovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000	
ovision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000	
ventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various G/L's	506, 553, 557	(0.1)	(0.1)	(0.1)	Other				(0.103)	/
ventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.916)	4
ventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various G/L's	593, 598	(0.7)	(0.4)	(0.5)	Other				(0.549)	/
onstruction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557, 573, 598	(6.6)	(6.9)	(6.7)	Other				(6.702)	
NIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
ncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(6.4)	Other				(6.390)	
ccrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various G/L's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor			(3.123)		
nnual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor			0.000		
01(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(1.0)				(0.972)		
afety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.3)				(1.340)		
ti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other			(/	0.000	
crued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0		Other					
cation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor			(2.839)		
cation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.1)	Labor			(2.148)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.4)	Labor			(2.370)		
ersonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor			(0.054)		
ersonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.3)	Labor			(3.257)		
ersonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)				(0.211)		
rsonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.1)	(17.5)	(17.3)	Labor			(17.302)		
ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.2)	(6.0)	(6.1)	Labor			(6.100)		
pplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor, 926	(1.6)	(1.4)	(1.5)	Other				(1.488)	l .
nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor, 926	(0.5)	(0.4)	(0.5)	Labor			(0.467)		
S 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor, 926, 426.5	(53.7)	(41.6)	(47.7)	Labor			(47.653)		
AS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor, 926	22.7	12.4	17.6	Labor			17.557		
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(20.3)	Labor			(20.346)		
asatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor,	(2.2)	(2.1)	(2.2)	Labor			(2.158)		
Totals						926	. ,	(321.6)	(318.4)		(3.679)		(92.780)	(221.919)	4

Allocators	100.000%	25.783%	9.536%	0.000%	
Total (\$ millions)	(3.679)	0.000	(8.848)	0.000	(12.527)

Appendix A input (12,527,287)

PacifiCorp Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBC

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

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Enclosure 5

True-Up variance analysis

			2022 True-up	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Onladed Cells are impais	Notes	Reference (I LINO Form Frederice, attachment, or matricularly	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Allocators						
Wages & Salary Allocation Factor						
1 Transmission Wages Expense		354.21b	31,337,006	29,153,152	2,183,854	7.49%
Transmission wages Expense		334.210	31,337,000	29,133,132	2,103,034	7.49%
2 Total Wages Expense		354.28b	365,503,661	359,153,337	6,350,324	1.77%
3 Less A&G Wages Expense		354.27b	36.895.696	41.806.504		-11.75%
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	328,607,965	317,346,833		3.55%
· · · · · · · · · · · · · · · · · · ·		(== == -/	,,	,	,,	
5 Wages & Salary Allocator		(Line 1 / Line 4)	9.5363%	9.1865%	0.3498%	3.81%
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	32,229,063,918	31,881,804,735	347,259,183	1.09%
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,047,818,088	10,674,475,493		3.50%
8 Accumulated Amortization	(Note N)	Attachment 5	730,985,185	725,504,660		0.76%
9 Total Accumulated Depreciation		(Line 7 + 8)	11,778,803,273	11,399,980,152	378,823,120	3.32%
10 Net Plant		(Line 6 - Line 9)	20,450,260,646	20,481,824,583	(31,563,937)	-0.15%
			.,,,	., . , . , ,	(, , , , , , , ,	
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,192,128,820	8,222,391,915	(30,263,095)	-0.37%
12 Gross Plant Allocator		(Line 11 / Line 6)	25.4185%	25.7902%	-0.3718%	-1.44%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,977,504,550	6,062,779,529		-1.41%
14 Net Plant Allocator		(Line 13 / Line 10)	29.2295%	29.6008%	-0.3713%	-1.25%
Plant Calculations						
Plant Calculations						
Plant In Service						
15 Transmission Plant In Service	(Note M)	Attachment 5	7,950,016,989	7,890,023,096	59,993,893	0.76%
16 New Transmission Plant Additions for Current Calendar Year (weighted by months		Attachment 6	0	104,227,073		-100.00%
17 Total Transmission Plant		(Line 15 + Line 16)	7,950,016,989	7,994,250,169		-0.55%
		,			(, , ,	
18 General Plant	(Note N)	Attachment 5	1,421,119,389	1,376,963,716		3.21%
19 Intangible Plant	(Note N)	Attachment 5	1,117,728,004	1,106,474,798		1.02%
20 Total General and Intangible Plant		(Line 18 + Line 19)	2,538,847,394	2,483,438,514		2.23%
21 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	242,111,831	228,141,746	13,970,085	6.12%
23 Land Held for Future Use	(Notes B & L)	Attachment 5	1,815,058	1,517,970	297,087	19.57%
20 2010 1011 000	(Notes B & E)	,	1,515,000	1,517,570	231,001	10.01 /0
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,193,943,877	8,223,909,885	(29,966,008)	-0.36%

	2022 Projection (as-filed)					
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
			True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-file
Accumulated Depreciation and Amortization						
Accumulated Soprodution and Amorazation						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,093,179,612	2,045,200,003	47,979,609	2.35%
26 Accumulated General Depreciation	(Note N)	Attachment 5	542,514,966	519,932,106	22,582,861	4.34%
27 Accumulated Amortization 28 Accumulated General and Intangible Depreciation	(Note N)	(Line 8) (Line 26 + 27)	730,985,185 1,273,500,151	725,504,660 1,245,436,765	5,480,526 28,063,386	0.76% 2.25%
29 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%	20,003,000	2.2570
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	121,444,658	114,412,383	7,032,275	6.15%
O4 Total Assessment of December 1 and Assessfunding		(Line 05 + Line 00)	0.014.004.070	0.450.040.000	FF 044 004	0.550/
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,214,624,270	2,159,612,386	55,011,884	2.55%
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,979,319,607	6,064,297,500	(84,977,892)	-1.40%
Adjustments To Rate Base						
Accumulated Deferred Income Taxes						
33 ADIT net of FASB 106 and 109		Attachment 1A	(830,158,781)	(814,784,244)	(15,374,537)	-1.89%
33b Excess or Deficient ADIT Balance		Attachment 1B	(337,096,657)	(347,044,662)	9,948,006	2.87%
CWIP for Incentive Transmission Projects						
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
	(1332-2)					
ITC Adjustment						
35 IRC 46(f)1 adjustment		Attachment 5	(6,692)	(8,194)	1,502	18.33%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(12,480,157)	(15,762,530)	3,282,373	20.82%
			(, ==, = ,	(), , , , , , , ,	., . , .	
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	14,186,647	11,284,526	2,902,120	25.72%
Abandoned Plant						
38 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m

Materials and Supplies 39 Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40 Wage & Salary Allocator	(Note IV)	(Line 5)	9.5363%	9.1865%		3.81%
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0	0.100070	0	n/m
42 Construction Materials & Supplies	(Note N)	Attachment 5	227,751,129	203,514,526	24,236,603	11.91%
43 Wage & Salary Allocator	(**************************************	(Line 5)	9.5363%	9.1865%	_1,_00,000	
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	21,719,006	18,695,917	3,023,090	16.17%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	1,071,587	815,425	256,162	31.41%
46 Total Materials & Supplies Allocated to Transmission	, , ,	(Line 41 + Line 44 + Line 45)	22,790,593	19,511,342	3,279,251	16.81%
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	92,147,051	80,062,747	12,084,304	15.09%
48 1/8th Rule	(Note S)	Zero	0.0%	0.0%	.2,004	10.0070
49 Total Cash Working Capital Allocated to Transmission	((Line 47 * Line 48)	0	0	0	n/m
Notwork Ungrado Palanco						
Network Upgrade Balance 50 Network Upgrade Balance	(Note N)	Attachment 5	(151,278,495)	(147,966,140)	(3,312,355)	-2.24%
Town Opprade Balance	(14016-14)	/ maoninon o	(101,210,490)	(147,300,140)	(0,012,000)	-Z.Z T /0
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,043,542)	(1,294,769,902)	726,360	0.06%
52 Rate Base		(Line 32 + Line 51)	4,685,276,065	4.769.527.598	(84.251.532)	-1.77%
JZ NAIG DASE		(LINE 32 + LINE 31)	4,000,270,065	4,765,527,598	(04,231,532)	-1.1170

			2022 True-up	2022 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
		, , , , , , , , , , , , , , , , , , , ,	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-file
Operations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	239,061,031	232,161,868	6,899,163	2.97%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,849,245	10,309,902	539,343	5.23%
55 Less: Account 565		Attachment 5	163,235,255	159,058,497	4,176,758	2.63%
56 Transmission O&M		(Lines 53 - 55)	64,976,531	62,793,469	2,183,062	3.48%
Allocated Administrative & General Expenses						
57 Total A&G		320.197b	264,608,506	170,669,671	93,938,835	55.04%
58 Less Actual PBOP Expense Adjustment		Attachment 5	0	0	0	n/m
59 Less Property Insurance Account 924		320.185b	4,518,334	4,207,600	310,734	7.39%
60 Less Regulatory Asset Amortizations Account 930.2	(1) (1)	Attachment 5	0 100 000	0 407 447	(200.740)	n/m
61 Less Regulatory Commission Exp Account 928 62 Less General Advertising Exp Account 930.1	(Note D)	320.189b 320.191b	26,166,699 15,720	26,427,417 8,074	(260,718) 7,646	-0.99% 94.70%
63 Less Membership Dues	(Note C)	Attachment 5	718.488	860.993	7,646 (142,505)	94.70% -16.55%
64 Administrative & General Expenses	(Note C)	(Line 57 - Sum (Lines 58 to 63))	233,189,265	139,165,587	94,023,678	67.56%
65 Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		07.3076
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	22.237.603	12,784,484	9,453,119	73.94%
p		(2.1.6 0 . 2.1.6 00)	,,,	12,101,101	0,100,110	10.0170
Directly Assigned A&G	=	*** 1	0.704.407	0.000.044	004 700	44.000/
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,784,427	3,399,644	384,782	11.32%
General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0.000.011	0	n/m
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,784,427	3,399,644	384,782	11.32%
70 Property Insurance Account 924	(Note F)	Attachment 5	4,518,334	4,207,600	310,734	7.39%
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,518,334	4,207,600	310,734	7.39%
73 Gross Plant Allocator		(Line 12)	25.4185%	25.7902%		
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,148,491	1,085,150	63,341	5.84%
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	92,147,051	80,062,747	12,084,304	15.09%
Depreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	137,423,038	134,616,361	2,806,677	2.08%
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	50,352,724	47,626,073	2,726,651	5.73%
	(Note H)			58.013.199	6,138,377	10.58%
78 Intangible Amortization		Affachment 5				
78 Intangible Amortization 79 Total	(Note II)	Attachment 5 (Line 77 + Line 78)	64,151,576 114 504 300			
79 Total	(Note 11)	(Line 77 + Line 78)	114,504,300	105,639,272	8,865,028	8.39%
	(Note II)				8,865,028	
79 Total 80 Wage & Salary Allocator	(Note O)	(Line 77 + Line 78) (Line 5)	114,504,300 9.5363%	105,639,272 9.1865%	8,865,028	8.39%
79 Total 80 Wage & Salary Allocator 81 General Depreciation and Intangible Amortization Functionalized to Transmission	, ,	(Line 77 + Line 78) (Line 5)	114,504,300 9.5363% 10,919,461	105,639,272 9.1865% 9,704,580	8,865,028 1,214,881	8.39% 12.52%
79 Total 80 Wage & Salary Allocator 81 General Depreciation and Intangible Amortization Functionalized to Transmission 82 Abandoned Plant Amortization 83 Total Transmission Depreciation & Amortization	, ,	(Line 77 + Line 78) (Line 5) (Line 79 * Line 80)	114,504,300 9.5363% 10,919,461	105,639,272 9.1865% 9,704,580	8,865,028 1,214,881 0	8.39% 12.52% n/m
79 Total 80 Wage & Salary Allocator 81 General Depreciation and Intangible Amortization Functionalized to Transmission 82 Abandoned Plant Amortization 83 Total Transmission Depreciation & Amortization Taxes Other Than Income	, ,	(Line 77 + Line 78) (Line 5) (Line 79 * Line 80) (Lines 76 + 81 + 82)	114,504,300 9,5363% 10,919,461 0 148,342,499	105,639,272 9.1865% 9,704,580 0 144,320,941	8,865,028 1,214,881 0 4,021,558	8.39% 12.52% n/m 2.79%
79 Total 80 Wage & Salary Allocator 81 General Depreciation and Intangible Amortization Functionalized to Transmission 82 Abandoned Plant Amortization 83 Total Transmission Depreciation & Amortization	, ,	(Line 77 + Line 78) (Line 5) (Line 79 * Line 80)	114,504,300 9.5363% 10,919,461	105,639,272 9.1865% 9,704,580	8,865,028 1,214,881 0	8.39% 12.52% n/m

				2022 True-up	2022 Projection (as-filed)		
Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
Onaaca	cono are impate	110103	received (i Erro i om i i oronoc, attaoriment, or motional)	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Return	Capitalization Calculations						
ı	Long-Term Debt						
86	Account 221 Bonds		Attachment 14	8,832,457,692	8,842,534,615	(10,076,923)	-0.11%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,832,457,692	8,842,534,615	(10,076,923)	-0.11%
			3 11	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,.,,.,	(2,7 2,7 2,7	
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	24,107,931	20,988,276	3,119,655	14.86%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	42,264,539	39,782,153	2,482,386	6.24%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,596,858	3,099,866	(503,008)	-16.23%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1,586	8,446	(6,861)	-81.23%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,763,489,950	8,778,672,766	(15,182,817)	-0.17%
L	Long Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	404,320,904	405,404,301	(1,083,397)	-0.27%
98	Less Hedging Expense	(Note R)	Attachment 14	0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,457,195	4,541,192	(83,998)	-1.85%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	443,653	607,365	(163,712)	-26.95%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	2,718	9,641	(6,924)	-71.81%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	409,219,034	410,543,217	(1,324,183)	-0.32%
F	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	0	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14	0	0	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	0	0	n/m
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902	161,902	0	0.00%
	Common Stock			40.040.077	0.000.000.000	040.00	0.000/
112	Proprietary Capital		Attachment 14	10,213,677,222	9,573,346,279	640,330,943	6.69%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	72,292,123	86,774,204	(14,482,081)	-16.69%
115	Less: Account 219		Attachment 14	(16,125,816)	(18,514,257)	2,388,441	12.90%
116	Total Common Stock		Sum Lines 112 through 115	10,155,113,314	9,502,688,732	652,424,582	6.87%

Notes Reference (FER) From 1 seference, utilischment, to insolution) Proceed change Proceed change Trip Trip						2022 True-up	2022 Projection (as-filed)		
Debt percent Total Long Term Debt (Nales Q & R) (Line 90 / (Line 90 + 110 + 116)) 48.99% 48.99% 4.29%	Shado	d cells are inputs	No	otos	Reference (FERC Form 1 reference attachment or instruction)	-	2021 Form 1 data	Absolute change	
Preferred personne Preferred Stock	Silade	u cens are inputs	No	otes	relevance (i ENC) offir i relevance, attachment, of instruction)	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Preferred percent Preferred percent Common Block (Note O & R) (Line 110 / (Lines 90 + 110 + 116)) S. 3,00% S. 1,70% S. 1,21%	447	Daldagasart	Total Laura Tarra Dahi	- O 9 D)	(Line 00 / /Lines 00 + 440 +440))	46.000/	40.400/	4.040/	
Common percent Common Stock (Notes O.8 R) (Line 10 / (Line 90 + 110 + 110) S3.00% S1.79% 1.21%				SQ&R)					
Long Term Debt Cost				- O & D)					
	119	Common percent	Common Stock (Notes	s Q & R)	(Line 110 / (Lines 90 + 110 +110))	53.00%	51.79%	1.21%	
Preferred Slock cost			Long Term Debt Cost /						
Pederrac Cost	120	Debt Cost	Preferred Stock cost =		(Line 103 / Line 96)	4.67%	4.68%	-0.01%	
Common Cost Common Cost Common Slock (Note H) Fixed 9,80%	121	Preferred Cost			(Line 111 / Line 110)	6.75%	6.75%	0.00%	
Weighted Cost of Debt				nte H)	,				
Variable Cost of Preferred Stock Line 118* Line 121) 0.00% 0.0	122		Common Glock (170	56 11)	Tixou	3.3070	0.0070		
Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.389% 7.33% 0.06%									
Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 346,193,653 349,625,755 (3,432,102) -0.98%			Common Stock						
Income Tax Rates	126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3890%	7.33%	0.06%	
Income Tax Rates Income Tax Rate Income Tax Component Income Tax Com	127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	346,193,653	349,625,755	(3,432,102)	-0.98%
FIT = Federal Income Tax Rate (Note G) (Note	Compo	osite Income Taxes							
129 SIT = State Income Tax Rate or Composite (Note G) 130 p (percent of federal income tax deductible for state purposes) 131 T (1 - SIT)* (1 - FIT)] / (1 - SIT* FIT* p)) : 132 T / (1-T) 133 Amortized Investment Tax Credit - Transmission Related 134 ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) 135 Income Tax Component = (T/1-T)* Investment Return * (1-(WCLTD/ROR)) = (Line 133* (1 / (1-Line 123 / Line 1			(5)-	-4- (0)		24.000/	24.000/	0.000/	
130 p (percent of federal income tax deductible for state purposes) Per state tax code 0.00%					A44				
131 T 24.587% 32.602% 32.602% 32.602% ITC Adjustment 133 Amortized Investment Tax Credit - Transmission Related 134 ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) 135 Income Tax Component = (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = (Ine 132 * Line 123 / Line 123 / Line 123 / Line 123 / Line 126))] 136 Excess or Deficient ADIT Amortization 137 Grossed up Excess or Deficient ADIT Amortization 138 Excess or Deficient ADIT Amortization 139 Excess or Deficient ADIT Amortization 130 Excess or Deficient ADIT Amortization 131 T 24.587% 32.602% 130 24.587% 32.602% 130 24.587% 32.602% 130 32.602% 130 (396,407) 87,824 22.15% 140 (409,189) (525,645) 116,457 22.15% 150 Crossed up Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Line 135 * 1 /		•							
17C Adjustment 17C				purposes)	Per state tax code				
Attachment 5 (308,583) (396,407) 87,824 22.15% [ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) Line 133 * (1 / (1 - Line 131)) (409,189) (525,645) 116,457 22.15% [Line 133 * (1 / (1 - Line 131)) (409,189) (525,645) 12.15% [Line 132 * Line 127 * (1 - (Line 123 / Line 126))] 79,352,089 78,939,367 412,723 0.52% Attachment 1B (19,896,011) (19,896,011) (19,896,011) 0 0.00% [Consequence of the content of the content and the		·	1-1-{((1-311) (1-711)]/(1-311 FII P)}-						
134 ITC Adjust. Allocated to Trans Grossed Up ITC Adjustment x 1 / (1-T) Line 133 * (1 / (1 - Line 131)) (409,189) (525,645) 116,457 22.15% 135 Income Tax Component = (T/1-T) * Investment Return * (1-(WCLTD/ROR)) = [Line 132 * Line 127 * (1- (Line 123 / Line 126))] 79,352,089 78,939,367 412,723 0.52% 135b Excess or Deficient ADIT Amortization 4tachment 1B (19,896,011) (19,896,011) 0 0.00% 135c Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization 4djustment * 1 / (1-T) Line 135b * 1 / (1-T) (26,382,594) (26,382,594) 0 0.00%		ITC Adjustment							
135 Income Tax Component = (T/1-T) * Investment Return * (1-{WCLTD/ROR}) = [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	133	Amortized Investment Tax Credit - Transmission Related			Attachment 5				
135b Excess or Deficient ADIT Amortization Attachment 1B (19,896,011) (19,896,011) (19,896,011) (26,382,594) (26,382,594) (26,382,594) (26,382,594)	134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(409,189)	(525,645)	116,457	22.15%
135c Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) Line 135b * 1 / (1-T) (26,382,594) (26,382,594) 0 0.00%			(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	•					
			Former Deficient ADIT Assemble (1)						
136 Total Income Taxes (Line 134 + Line 135+ Line 135c) 52,560,307 52,031,127 529,179 1.02%	135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustm	nent * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
	136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,560,307	52,031,127	529,179	1.02%

				2022 True-up	2022 Projection (as-filed)		
Shade	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data	2021 Form 1 data	Absolute change	Percent change
• maao		110100	residence (i. 2.1.6.1 offin i residence, attachment, et monacacin)	True-up	2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)
Reven	e Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	5,979,319,607	6.064.297.500	(84,977,892)	-1.40%
138	Total Adjustment to Rate Base		(Line 51)	(1,294,043,542)	(1,294,769,902)	726,360	0.06%
139	Rate Base		(Line 51)	4,685,276,065	4,769,527,598	(84,251,532)	-1.77%
139	Nate base		(Line 32)	4,003,270,003	4,709,327,390	(64,231,332)	-1.7770
140	Total Transmission O&M		(Line 75)	92,147,051	80,062,747	12,084,304	15.09%
141	Total Transmission Depreciation & Amortization		(Line 83)	148,342,499	144,320,941	4,021,558	2.79%
142	Taxes Other than Income		(Line 85)	41,703,289	48,233,785	(6,530,496)	-13.54%
143	Investment Return		(Line 127)	346,193,653	349,625,755	(3,432,102)	-0.98%
144	Income Taxes		(Line 136)	52,560,307	52,031,127	529,179	1.02%
	moonie rando		(21110-100)	02,000,001	52,551,121	020,110	1.0270
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	680,946,798	674,274,355	6,672,443	0.99%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		41. 45.				0.77
146	Transmission Plant In Service		(Line 15)	7,950,016,989	7,890,023,096	59,993,893	0.76%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666	346,439,410	3,845,257	1.11%
148	Included Transmission Facilities		(Line 146 - Line 147)	7,599,732,322	7,543,583,686	56,148,636	0.74%
149	Inclusion Ratio		(Line 148 / Line 146)	95.59%	95.61%		
150	Gross Revenue Requirement		(Line 145)	680,946,798	674,274,355	6,672,443	0.99%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	650,943,690	644,667,952	6,275,738	0.97%
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	., ., .,	
	Revenue Credits						
152	Revenue Credits		Attachment 3	146,736,897	133,378,159	13,358,738	10.02%
153	Net Revenue Requirement		(Line 151 - Line 152)	504,206,793	511,289,793	(7,083,000)	-1.39%
	Not Blood Occasion Observe						
154	Net Plant Carrying Charge Gross Revenue Requirement		(Line 150)	680.946.798	674.274.355	6,672,443	0.99%
155	Net Transmission Plant		(Line 130) (Line 17 - Line 25 + Line 34)	5,856,837,377	5,949,050,166	(92,212,789)	-1.55%
156	Net Plant Carrying Charge		(Line 17 - Line 25 + Line 34) (Line 154 / Line 155)	11.6265%	11.3342%		-1.55%
156				9.2802%	9.0713%		
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155 (Line 154 - Line 76 - Line 127 - Line 136) / Line 155	9.2802% 2.4718%	2.3197%	0.21%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 134 - Line 76 - Line 127 - Line 136) / Line 133	2.47 18%	2.3197%	0.15%	
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	282,192,839	272,617,473	9,575,366	3.51%
160	Increased Return and Taxes		Attachment 4	431,681,746	434,413,088	(2,731,342)	-0.63%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	713,874,585	707,030,561	6,844,024	0.97%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,856,837,377	5,949,050,166	(92,212,789)	-1.55%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.1887%	11.8848%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.8424%	9.6219%		
165	Net Revenue Requirement		(Line 153)	504,206,793	511,289,793	(7,083,000)	-1.39%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	5,401,411	5,291,836	109,576	2.07%
168			Attachment 5	5,813,346	4,690,561	1,122,785	23.94%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	515,421,550	521,272,190	(5,850,639)	-1.12%
	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,468	14,036	432	3.08%
170	Rate (\$/MW-year)	(14016-1)	(Line 169 / 170)	35,626	37,139	(1,514)	-4.08%
	\" \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		· · · · · · · · · · · · · · · · · · ·			(1,011)	
172	Network Service Rate (\$/MW-year)		(Line 171)	35,626	37,139	(1,514)	-4.08%
-							

2022 True-up

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Form 1 data
Shaded cens are inputs	Notes	Reference (FERC Form Treference, attachment, or instruction)	True-up

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 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 Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

2022 Projection (as-filed)

2021 Form 1 data	Absolute change	Percent change
2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed) v	Change over 2022 Projection (as-filed)

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	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,849,245
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,849,245
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,467,666
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.749896
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06249
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01442
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00288
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00206
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$650,943,690
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3, Line 6 Attachment 3, Line 12	\$6,199,584 \$140,537,314
4	Total Revenue Credits	Line 2 + Line 3	\$146,736,897
5	Interest on Network Upgrades	Attachment 5	\$5,813,346
6	Transmission Incentive Credit	Attachment 7	\$5,401,411
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$515,421,550
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,468
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.625756
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.968813
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.685111
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.137022
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.097873
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.56
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.08

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,711,177,577)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,316,074	(11,431,280)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				A	ttachment 1a input>	(815,232,930)

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	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	1						
Employee Be	enefits						
, , ,							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	C		CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	C	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
							Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300	920.182 LTIP - non current	6,376,812	0	0	0		employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	U	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	784 322	0	0		704 222	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
201320	720.300 Severalice Accidia - Cash Dasis	104,322	0	0		104,322	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	381.172	381.172	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
			****				Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	C	7,405,733	periods or upon termination.
							Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	546,673	0	0	C		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	C		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	C	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri							
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	C	0	Non-current liability for frozen mark to market derivatives.
Regulatory L	iadulities:						Download with the stability and be seen and the stable and all all and all and all all and all and all all and all all and all and all all all all all all all all all al
287045	610.155 RL - WA - Plant Closure Costs	333.329	333,329	0			Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
201043	010.135 RE - WA - Flant Closure Costs	333,323	333,325	0		, ,	Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894.814	894.814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374. Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	C	0	Jim Bridger Plant pursuant to Docket UE-191024.
							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,244	64,244	0	C	0	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007054	705 040 Pl. Income Tay Potential OA	000.074	000.074	^			rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	C	0	and reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1.621.622	1.621.622	0		0	reduced the federal income tax rate from 35% to 21%.
201000	TOO IL THE MOSTILE ON	1,021,022	1,021,022				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	C	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	201,039	201,039	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	C	0	amortization for return to California customers pursuant to regulatory order.
007000	705.347 RI - Protected PP&F EDIT Amortization - ID	0.000.740	0.000.740	^			Regulatory liability established to record the deferral of protected property related EDIT
287062	105.547 RL - Protected PP&E EUTI AMORIZATION - ID	2,082,742	2,082,742	0	C	0	amortization for return to Idaho customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
207003	100.040 TE-110tottod 11 dE EDIT AHIOTIZATION - ON	433	405	U		,	Regulatory liability established to record the deferral of protected property related EDIT
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5.683.657	5.683.657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
		2,223,001	2,222,007				Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	C	0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	C	0	amortization for return to Wyoming customers pursuant to regulatory order.

		· i		1		
287111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	(Regulatory liability established to defer California's portion of protected property related EDI' recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate 0 35% to 21%.
287112	705.288 RL - Protected PP&E EDIT - ID	20.492.984	20.492.984	0		Regulatory liability established to defer Idaho's portion of protected property related EDIT ret as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35' 0 21%.
20/112	703.200 KE*Flotecied Frac EDIT-ID	20,492,904	20,432,504	0		Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rat 0 35% to 21%. Regulatory liability established to defer Washington's portion of protected property related El
287114	705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate 0 35% to 21%.
207111	100.200 TE 110000011 WE 2011 WA	20,010,000	20,510,000		,	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax ration 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT rec
287116	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35'
						Regulatory liability established to defer California's portion of non-protected property related recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287121	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property relate
287124	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	(EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income to from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of non-protected property related recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287125	705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0		0 35% to 21%. Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173	415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	(0 incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla steam plan
287174 287175	705.410 RL - Cholla Decommissioning - CA 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619,166	0	(0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0		 Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	(Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant
287178	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	(0 Regulatory liability established to record sales of Clean Fuel Program credits sold to regulate
287184	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	(0 entities, to be used to fund programs that benefit Oregon customers.
287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	(Regulatory liability with respect to the effects of flow through from PP&E book/tax differences on the deferred items that do not have current provision impacts.
287190	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	(Regulatory liability established to account for the deferral of protected property-related EDIT PMI's portion of Bridger Coal Company fixed assets
						Regulatory liability established with respect to the excess deferred income taxes associated non-property accumulated deferred income taxes allocable to California resulting from the ch
287191	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	(0 in the income tax rate.
287195	705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	,	Regulatory liability established with respect to the excess deferred income taxes associated non-property accumulated deferred income taxes allocable to Washington resulting from the
		6 465 408	6 465 408	0		O change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement
287198 287200	320.279 RL - FAS 158 Post-Retirement 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	(0 expenses. 0 Regulatory liability with respect to the Washington decoupling mechanism.
						Regulatory Liability established to record difference between the approved accelerated depr in the 2015 WA GRC and the current depreciation amounts from the last depreciation study
287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	(0 units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	148.244	148,244	0		(ESA collections from California offset by ESA program expenditures incurred) in a regulator liability balancing account for California.
207200	TOULDO THE Energy durings recondition (EST) OF	110,211	110,211		,	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is require
				_		implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	(Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287213	425.381 RL - BPA Balance Act - ID	6.863	6.863	0		customers from BPA (Bonneville Power Administration) under the Northwest Power Act whe
						Qualifying customers receive a credit to their bill. Contra regulatory liability established to account for Washington's share of the ARO regulated difference of Trains unprepared hand and decomplications costs. The reacon for this contraction of the complete of the contraction of the con
						difference on Trojan unrecovered plant and decommissioning costs . The reason for this con account is that substantially all Trojan - related costs were disallowed in Washington; therefore
	205 100 100 10 000 11 000	45.000	45.000			Washington portion of any decommissioning costs associated with Trojan should be reflecte
287225 287227	605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL - UT Solar Feed-in Tariff - NC	15,026 3,026,841	15,026 3,026,841	0	(0 below-the-line. 0 Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0		Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
20,201	THE STATE OF THE S	000,040	000,040	U	,	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PC
287233	705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	(and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability 0 established to record the Oregon 2017 FERC Refund.
287235	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0		Regulatory liability established to record the California Energy Cost Adjustment Clause (ECA 0 deferrals.
						This account is to reclass the deferred tax balances related to regulatory assets or liabilities the balance of the regulatory assets result in a credit balance instead of a debit balance, or visit to the regulatory assets result in a credit balance instead of a debit balance, or visit to the regulatory assets result in a credit balance instead of a debit balance.
287237	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	(0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution em
287238	705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	(0 allowances .
287252	705.263 RL - Sale of REC - WA	9,790	9,790	0	(Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100 RL ITC	141,964	141,964	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	84,697		0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 ideoreciation.
287271	705.336 RL - Sale of RECs - UT	325.872	325.872	0		Regulatory Liability established to track the difference between REC revenue included in rate
				0		Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rate
287272	705.337 RL - Sale of RECs - WY	108,478	108,478	0		0 Wyoming's allocation of the actual REC revenue received by the Company.

287274	TOP OOK DIS CALL AS DECA OR	105.801	105.801				Regulatory Liability established to track the difference between REC revenue included in rates and
	705.261 RL - Sale of RECs - OR	105,801	105,801	U)	(Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
							the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284	610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0)	(versa.
287299	705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	(0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0			Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
							Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities	17,231,816	17,231,816	0) () (retirement obligations.
1							Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316	715.720 Reg Liability - BPA Balancing Account - WA	205.301	205,301	0			qualifying customers receive a credit to their bill.
201010	110.120 Trog Endulity St 11 Stitutioning 11000drik 1111						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145 RL- DSM Balance	867,977	867,977	0))	
287390	610.141 RL - WA Rate Refunds	700.026	700,026				Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287390	610.141 RL - WA Rate Retunds	700,026	700,026	U	()	Regulatory liability established to record the effects of changes in fair value of certain derivative
							instruments entered into to hedge the Company's future retail resource requirements.
287395	730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0) () (
287418	705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908				Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
20/410	705.241 RL- Alternative Rate for Energy Program - CARE - CA	155,906	155,906	U	(, ,	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
							representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0))	Plant that are in excess of those approved for recovery by regulatory authorities.
007445	040 440 BL UTHAWA Francis Malian	336.911	336.911				Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445	610.142 RL - UT Home Energy LifeLine	330,911	336,911	U	()	Lifeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453	610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0)		Income Energy Assistance Program.
							Regulatory liability established to record revenues received from customers participating in the
207472	705 270 DI Blue Clau Decerom OD	550.007	EE0 007				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473	705.270 RL - Blue Sky Program OR	550,267	550,267	U)) (Regulatory liability established to record revenues received from customers participating in the
1							company's Blue Sky renewable energy program, which are then used to purchase renewable
287474	705.271 RL - Blue Sky Program WA	122,968	122,968	0)) (energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
287475	705.272 RL - Blue Sky Program CA	33,026	33,026	0			company's Blue Sky renewable energy program, which are then used to purchase renewable
201413	703.272 INC - Dide Sky Flografii CA	33,020	33,020		,	,	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287476	705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0))	energy certificates.
1							Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	36.773	36,773	0			energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287478	705.275 RL - Blue Sky Program WY	161,800	161,800	0) () (Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0			due to the implementation of new rates on January 1, 2014.
State Carry	vforwards						
287280	DTA State Charitable Contribution Limitation	187,893	187,893	0			Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	U)) (State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449	DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0			carryforward.
287371	DTA 930.100 Oregon BETC Credits	584,208	584,208	0			Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 287497	DTA BETC Purchased Credits DTA BETC Purchased Gain	331,353	331,353	0)	Oregon state income tax credit carryforward.
	DTA Idaho ITC Carryforward	75,465	75,465	0			Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269	DTA Colorado Tax Credit Carryforward		18 813 201				
287281		18,813,201 132,444	18,813,201 132,444	0			Colorado state income tax credit carryforward.
Loss Contin	DTA CA AMT Credit Carryforward			0) () (Colorado state income tax credit carryforward. California state income tax credit carryforward.
	DTA CA AMT Credit Carryforward	132,444	132,444	0) (California state income tax credit carryforward.
873/1/2870	DTA CA AMT Credit Carryforward ngencies	132,444 275,386	132,444 275,386	0) (California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879 Asset Retire	DTA CA AMT Credit Carryforward ngencies 710.530/415.81Injuries & Damages Accrual - Cash Basis	132,444	132,444	0) (California state income tax credit carryforward.
Asset Retire 287339	DTA CA AMT Credit Carryforward ngencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability	132,444 275,386	132,444 275,386	0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retire 287339	DTA CA AMT Credit Carryforward ngencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations	132,444 275,386 34,476,231	132,444 275,386 34,476,231	0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339 Other Defer	DTA CA AMT Credit Carryforward ngencies 710.530/415.81njuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets:	132,444 275,386 34,476,231 72,638,523	132,444 275,386 34,476,231 72,638,523	0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retire 287339	DTA CA AMT Credit Carryforward ngencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability	132,444 275,386 34,476,231	132,444 275,386 34,476,231	000000000000000000000000000000000000000			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
Asset Retire 287339 Other Defer 287100	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA	132,444 275,386 34,476,231 72,638,523 (12,292,199)	132,444 275,386 34,476,231 72,638,523 (12,292,199)	0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339 Other Defer	DTA CA AMT Credit Carryforward ngencies 710.530/415.81njuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets:	132,444 275,386 34,476,231 72,638,523	132,444 275,386 34,476,231 72,638,523	0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287339 Other Defer 287100 287179	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
Asset Retire 287339 Other Defer 287100	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA	132,444 275,386 34,476,231 72,638,523 (12,292,199)	132,444 275,386 34,476,231 72,638,523 (12,292,199)	0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287339 Other Defer 287100 287179	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287339 Other Defer 287100 287179 287181	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	0 0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability stablished to reserve for accounts receivable for which collection is not expected
287179 287181 287183	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	132,444 275,366 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
Asset Retin 287339 Other Defer 287100 287179 287181 287183	DTA CA AMT Credit Carryforward nagencies 710.530/415.81/njuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets:	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287179 287181 287183	DTA CA AMT Credit Carryforward nagencies 710.530/415.81Injuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholla Unit 4 425.160 Lease Liability (Operating Lease)	132,444 275,366 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	000000000000000000000000000000000000000			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Intensit receivable due from joint owners.
287339 Other Defer 287100 287179 287181 287183 287199 287211 287214	DTA CA AMT Credit Carryforward nagencies 710.530/415.81/njuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets:	132,444 275,396 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	132,444 275,396 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	000000000000000000000000000000000000000			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
Asset Retin 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214	DTA CA AMT Credit Carryforward	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Intensit receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287179 287181 287199 287111 287214	DTA CA AMT Credit Carryforward nagencies 710.530/415.81/njuries & Damages Accrual - Cash Basis ement Obligations 105.400 FAS 143 ARO Liability red Assets:	132,444 275,396 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	132,444 275,396 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	0 0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan Investments.
Asset Retin 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214	DTA CA AMT Credit Carryforward	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Asset Retir 287339 Other Defer 287100 287179 287181 287183 287183 287214 287214 287216 287216 287219	DTA CA AMT Credit Carryforward	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 0 1,983,464 57,715	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Asset Retir 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214 287215 287216	DTA CA AMT Credit Carryforward	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retir 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214 287216 287216 287219	DTA CA AMT Credit Carryforward	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 728 1,983,464 57,715 18,518,922	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payment recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan linvestments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Accrued final reclamation expenditures for the Trapper mine. Accrued displities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retir- 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214 287215 287216 287219 287240	DTA CA AMT Credit Carryforward ngencies 7(10,530/415,81Injuries & Damages Accrual - Cash Basis ement Obligations 105,400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910,535 Klamath Settlement Obligation 205,201 Inventory Reserve - Cholla Unit 4 425,160 Lease Liability (Operating Lease) 220,101 Bad Debt 425,226 Deferred Revenue - Other 910,245 Contra Receivable Joint Owners 910,936 Realized G/L Trading Sec 605,715 Trapper Mine Contract Obligation 715,810 Chehalis Mitigation Obligation 605,301 Environmental Liability - Regulation Environmental Liability - Non Regulation Environmental Liability - Non Regulation	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retin- 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214 287216 287219 287219	DTA CA AMT Credit Carryforward	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,783) 206,891 57,400 728 1,983,464 57,715 18,518,922	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Serolce. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Perferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retir- 287339 Other Defer 287100 287179 287181 287183 287199 287211 287214 287215 287216 287219 287240 287241	DTA CA AMT Credit Carryforward ngencies 7(10,530/415,81Injuries & Damages Accrual - Cash Basis ement Obligations 105,400 FAS 143 ARO Liability red Assets: Valuation Allowance for State Credit DTA 910,535 Klamath Settlement Obligation 205,201 Inventory Reserve - Cholla Unit 4 425,160 Lease Liability (Operating Lease) 220,101 Bad Debt 425,226 Deferred Revenue - Other 910,245 Contra Receivable Joint Owners 910,936 Realized G/L Trading Sec 605,715 Trapper Mine Contract Obligation 715,810 Chehalis Mitigation Obligation 605,301 Environmental Liability - Regulation Environmental Liability - Non Regulation Environmental Liability - Non Regulation	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715 18,518,922 575,286	132,444 275,386 34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	0 0 0 0 0 0 0 0 0			California state income tax credit carryforward. Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

287266 76.642 Reg. Liab - WA Properly Insurance Reserve								Regulatory liability used to record the Washington allocation of storm-related property damage
267257 705.455 Regulatory Insurance Reserve 274.565 0 0 0 0 0 0 0 0 0	287256	705 452 Pag Ligh - WA Property Insurance Reserve	(4.641)	(4.641)	0			
22727 75.653 Reg Lab - 1D Property Insurance Reserve	201230	703.432 Reg Liab • WA Property insurance Neserve	(4,041)	(4,041)			,	
287288 706.456 Rq. Lab - UT Proport Insurance Reserve 431.027 0 0 Regulatory facility used to record the Vigorial garage recover 277.356 0 0 0 0 0 0 0 0 0	207257	705 452 Pag Ligh ID Proporty Incurence Pagents	274 592	274 502	0		ا	
297299 705.455 RL - Properly Insurance Reserve - WY 227.366 277.866 0 0 0 0 exceeded in access of insurance dams insurance and annitoration of source of the Vyroning allocation of source of the Leve River Effect General Challenge of the River Challenge of the Leve River Effect General Challenge of the River Effect General Challenge of the River Challenge of the Rive					<u> </u>	· ·	,	In excess or insurance claims incurred.
2273.00 70.545 R., Property Instrumor Renerors - W7 227.366 0 0 0 0 0 0 0 0 0	287258	705.454 Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	C	0	
287270								
287270	287259	705.455 RL - Property Insurance Reserve - WY	227,366	227,366	0	C	0	
287200 425.150 Lewis River LWD Fund Liab 262.450 0 0 0 0 Cenhancement. Centre of Pacific Programment (Section of Pacific Programment) Centre of								
287298 235.10 Every Review LVD Fund lab 282,450 50.00 0 0 0 0 0 0 0 0 0	287270	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	C	0	
Reserve was established to record the impairment loss of Pacific Cop Energy write off \$2.0 M of emission reduction credit. 2877321 100,100 TIC 100,100 TIC 100,100 TIC 100,100 1								
28728 205.210 ERC Impairment Reserve	287290	425.150 Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	
287321 100.100 ITC								
28737 715.105 MCI F.O.G. Wire Lease 137.667 0 0 0 0 the amusia service agreement price greement price greement price greement price greement price greement price greement price and accrued liability for refundable cash deposits are trive green which to estimate the service. Character diability for refundable cash deposits are trive green which to estimate the service contact is fulfilled. 287384 220.100 Bad Debts Allowance - Cash Basis 4,608.428 4,608.428 0 0 0 concurs liability services. These deposits are trive green by accounts receivable for which collection is not expect price and account of the price for contact is fulfilled. 287394 525.150 Character green price and account of the price for contact is fulfilled. 287395 425.251 Character green price and account of the price for contact fixed price price and account of the price for contact fixed price price and account of the price for contact fixed price price and account of the price for contact fixed price price and account of the price for contact fixed price price price and account of the price for contact fixed price price price and account of the price for contact fixed price price price and account of the price price price and account of the price pri	287298	205.210 ERC Impairment Reserve	501,567	501,567	0	C	0	emission reduction credit.
287337 715.105 MCI F.O.G. Wire Lease	287321	100.100 ITC	532,974	532,974	0	C	0	
28734 220 100 Bad Debts Allowance - Cash Basis								Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
28738	287337	715.105 MCI F.O.G. Wire Lease	137,567	137,567	0	C	0	the annual service agreement period.
287338								Accrued liability for refundable cash deposits received from customers who wish to reserve
28738								
267340 220.100 Bad Debts Allowance - Cash Basis 4.688.428 4.688.428 0 0 0 0	287338	415 110 Transmission Service Deposit	561 449	0	561.449	0	ol o	
287340 220.100 Bad Debts Allowance - Cash Basis			55.,					Acquired liability established to reserve for accounts receivable for which collection is not expected
287375 4 505.150 Miscellaneous Current & Accrued Liability	287340	220 100 Bad Debts Allowance - Cash Basis	4 608 428	4 608 428	0		ا ا	A CONTROL MADERING CONTROL OF THE CO
287370 425.215 Uneamed Joint Use Pole Contract Revenue					0	0	0	Miscellaneous accrued liabilities related to PacifiCorn
287391 425.320 Numpus Settlement Agreement 5,361.820 5,361.820 0 0 0 0 0 0 0 0 0					0			
287391 425.320 Numpqua Settlement Agreement 5,361,820 5,361,820 0 0 0 enhancement Accrued liability associated with the acceptance of the Bear River FERC license for various Settlement Agreement Accrued liability associated with the acceptance of the Bear River FERC license for various Settlement Agreement Accrued liability associated with the acceptance of the Bear River FERC license for various Settlement Agreement Accrued liability for various settlement obligations. Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific Or Cash received for improvements to the Lloyd Center Mall Learning Center leased by Pacific Or Cash received for improvements to the Lloyd Center Mall Learning Center M	201010	TEOLETO OTTOMINO CONT. COST OF CONTROL TOYONG	020,201	020,201	•			
287392 425.10 Bear River Settlement Agreement 4,081,653 4,081,653 4,081,653 0 0 0 0 0 0 0 0 0	287301	425 320 N. I. Impgua Sattlement Agreement	5 361 820	5 361 820	0			
287392 425.10 Ear River Settlement Joligations Cash received for improvements to the Livyd Center Mail Learning Center leased by Pacificor 287413 425.110 Tenant Lease Allowances 15.274 15.274 0 0 0 De amortized as expenses are incurred.	201001	720.020 N Ompqua Octobricita Agreement	0,001,020	0,001,020			,	
287393	287302	425 120 Rear River Settlement Agreement	4 081 653	4 081 653	0			
287433 425.110 Tenant Lease Allowances 15.274 15.274 0 0 0 ba amortized as expenses are incurred.	201002	420.120 Bear Niver Octaement Agreement	4,001,000	4,001,000	•		,	
287415 205.200	207202	425 110 Toport Logic Allowances	15 274	15 274	0		ما	
287447 605.710 Reverse Accrued Final Reclamation costs for the site of cost and setup description of the standard cost and setup cost					0			
287437 720.830 Western Coal Carr Ret Med Accruel 2.065,766 0 0 0 0 0 0 0 0 0					0			Accrued liability for extrinsic obsolete of excess inventory triat will be sold for scrap.
287447 720.830 Western Coal Carr Ret Med Accrual 2.065,766 0 0 0 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 2.065,766 Mine to Table Type Land Carr Ret Med Accrual 4.065,766 Mine to Table Type Land Carr Ret Mine Land Min					0			
287447 720.830 Western Coal Carr Ret Med Accual 2,085,766 0 0 0 0 2,085,766 Mine to the Hunter plant.	20/430	505.125 Accided Royalities	3,000,967	3,000,907	U	U	,	
287447 720.830 Western Coal Carr Ret Med Accrual 2,065,766 0 0 0 2,065,766 Mine to the Hunter plant.								
287482 205.025 Fuel Cost Adjustment 670.527 670.527 0 0 0 0 0 0 0 0 0	007447							
287492 205.025 Fuel Cost Adjustment 670.527 670.527 0 0 0 taxable income from Bridger coal.	28/447	1/20.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	C	2,065,766	Mine to the Hunter plant.
287807 Non-curr def fed tax cor ben of int 287817 Non-curr def fed tax cor ben of int 287817 Non-curr def fed unc tax pos ben of int 287827 Non-curr def fed unc tax pos ben of int 287827 Non-curr def stax cor ben of int 287837 Non-curr defed unc tax pos ben of int 287837 Non-curr defed unc tax pos ben of int 287837 Non-curr defed unc tax pos ben of int deration on the stax cor ben of int 287837 Non-curr defed unc tax pos ben of int tess to uncertain positions. 287837 Non-curr defed unc tax pos ben of int tess to uncertain positions. 287837 Non-curr defed unc tax pos ben of int tess to unc	007100		070 507					
287817 Non-curr def fed unc tax pos ben of int 287827 Non-curr def fed unc tax pos ben of int 287827 Non-curr def sta tax cor ben of int 287837 Non-curr def sta tax cor ben of int 287837 Non-curr def sta tax cor ben of int 287837 Non-curr def sta tax cor ben of int 287837 Non-curr def sta tax cor ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta tax cor ben of int effects on uncertain positions. 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int effects on uncertain positions. 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta unc tax pos ben of int 287837 Non-curr def sta					0	0		
287827 Non-curr def sta tax cor ben of int 71,819 71,819 0 0 Non-current state benefit of interest on corrections. 287837 Non-curr def sta unc tax pos ben of int (2,589) (2,589) 0 0 Non-current state benefit of interest on uncertain positions. Rounding 19 19 0 0 0 0 Subtotal - p234 701,421,321 673,062,464 561,449 0 27,797,408 Less FASB 109 Above if not separately removed (61,344,095) 0 0 0 0 2,065,766 Less FASB 106 Above if not separately removed 2,065,766 0 0 0 2,065,766 0 0 0 2,065,766 0 0 0 2,065,766 0 0 0 0 2,065,766 0					0	C		
287837 Non-curr def sta unc tax pos ben of int (2,588) (2,589) 0 0 0 Non-current state benefit of interest on uncertain positions. 19 19 0 0 0 Subtotal - p234 4701,421,321 673,062,464 561,449 0 27,797,408 Less FASB 109 Above if not separately removed (61,344,095) 0 0 0 0 Less FASB 106 Above if not separately removed (2,085,766 0 0 0 0 2,085,766					0	C		
Rounding 19 19 0 0 0 0					0	C		
Subtotal - p234 701,421,321 673,062,464 561,449 0 27,797,408 Less FASB 109 Above if not separately removed (61,344,095) (61,344,095) 0 0 0 Less FASB 106 Above if not separately removed 2,065,766 0 0 2,065,766		Non-curr det sta unc tax pos ben of int	(2,588)	(2,588)	0	C	0	Non-current state benefit of interest on uncertain positions.
Less FASB 109 Above if not separately removed (61,344,095) (61,344,095) 0 0 Less FASB 106 Above if not separately removed 2,065,766 0 0 2,065,766			19	19	0	C	0	
Less FASB 106 Above if not separately removed 2,065,766 0 0 0 2,065,766					561,449	C	27,797,408	
				(61,344,095)	0	C	0	
				0	0	C		
Total 760,699,650 734,406,559 561,449 0 25,731,642	Total		760,699,650	734,406,559	561,449	C	25,731,642	

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

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

C Gas, Prod, Dist Or Other Related В D Ε G Total Transmission Plant Labor Related Justification Related Related Account 281 Electric: (143,583,856) 287960 ---- Accelerated Pollution Control Facilities Depreciation (143,583,856 Depreciation on pollution control facilities. Rounding Subtotal - p275
Less FASB 109 Above if not separately removed (143,583,856) (143,583,856) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total (143,583,856) (143,583,856) 0 0

- Instructions for Account 281:

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

C Gas, Prod, E F G

	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code D Section 1031, otherwise knows as a "like-kind exchange."
¥ ×	, , , ,	,			,	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0		
287766 610.101 Amortization NOPAs 99-00 RAR	39.220	39 220	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287610 105.403 Asset Retirement Obligation	(30,835,148)	(30,835,148)	Ō	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110,631)	0	0	(110,631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically prelated to hydro-relicensing costs transferred to plant-in-service.
287605 105.120 Book Depreciation	3,151,269,034	3,151,269,034	0	Ó	(Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	(D Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs 287605 105.101 Capitalized labor costs - Medicare Subsidy	24,979,766 1,565,135	24,979,766 1,565,135	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 Direct Assignment: Transmission Fixed Assets	1,365,135	806,855,823	(806,855,823)	0		D PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	Ó	0	(33,645,425	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291) PowerTax Report #257: General Book Allocation Group. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0		D tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0		Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0	(
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0		Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0	(Dinterest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0		balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.111 Ellects of Nationaling - 1 Nea Assets Fed Only - 1 Wil	(1,555,065)	(1,555,665)			,	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers
						and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0		1 taxable income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0	(interest on debt.
287928 425.310 Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0		PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new 0 North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0		Disposition of the position o
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	(book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies.
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417		primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	513,632	513,632	0	0		Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 105.148 Mine Safety Sec. 179E Election 287929 105.460 Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0		0 in the period paid and incurred for income tax purposes. 0 Regulatory liability related to removal costs.
						PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0		be reversed upon audit by the Internal Revenue Service. Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	(These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0		the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
						creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	(0
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the fincome tax normalization rules.
· · · · · · · · · · · · · · · · · · ·					2,231,000	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	(0 income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0		account 281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or no
287605 105.140 Reimbursements	24,168,945	24,168,945	0	0		the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
	21,100,040	21,100,040				Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose
287605 105 122 Repairs Deduction	(497.930.703)	(497.930.703)				and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0		Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	(associated with steam assets.
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		Regulatory liability established to defer Utah's share of the incremental decomissioning costs
*			U	0		0 associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0	(associated with steam assets.
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1.953.665	1.953.665	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
	.,50,000	.,225,000	-	-		

					Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
					that have been previously been paid by customers at a tax rate higher than the current tax rate and
		0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
64,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
					Operating lease assets established pursuant to the new leasing accounting standards under ASC
15,908)	(2,715,908)	0	0	0	842.
					Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
					change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
					accounting for income tax purposes for certain expenditures which were previously being
					capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
70,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
					The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
					arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
41,832)	(41,832)	0	0		between book basis and tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible periodic depletion for
94,152	94,152	0	0		book and tax purposes.
87,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
0	0	0	0	0	
14,040) ((2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
28,264)	(190,228,264)	0	0	0	
0	0	0	0	0	
15,776) ((1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	81,929) 264,827 (15,908) (15,908) (41,832) 94,152 887,679 0 44,040) (28,264) 0 (15,776)	264,827 269,264,827 115,908) (2,715,908) (70,922) (157,570,922) (41,832) (41,832) 94,152 94,152 94,152 94,152 887,679 7,887,679 0 0 40,000 (2,117,907,804) 28,264) (190,228,264) 0 0	264.827 269.264.827 0 15.908) (2,715,908) 0 70,922) (157,570,922) 0 41.832) (41.832) 0 94.152 94.152 0 887,679 7.887,679 0 0 0 0 40,040) (2,117,907,804) (806,679,173) 28,264) (190,228,264) 0 0 0	264,827 269,264,827 0 0 0 15,908) (2,715,908) 0 0 0 (70,922) (157,570,922) 0 0 41,832) (41,832) 0 0 94,152 94,152 0 0 94,152 94,152 0 0 0 0 0 0 0 0 0 44,040) (2,117,907,904) (806,679,173) 16,610,786 28,264) (190,228,264) 0 0 0	81,929) (192,181,929) 0 0 0 0 0 0 0 0 15,908) (2,715,908) 0 0 0 0 0 0 0 0 0 0 0 0 0 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 Plant 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

PacifiCorp

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

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 0 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that 0 occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity 0 Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1.054.156)	(1.054.156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
	(2,222,222,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at 0 accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community O Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0		Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the 0 Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0		Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

					Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to b
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0 amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution 0 emission allowances .
200933 413.033 RA - GRG Allocation - CA - Noticultent	(717,234)	(717,234)	U	U	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0 EM-21.
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
200930 415.040 RA - Oregon Metto Business Tax	(6,165)	(0,100)	U	U	Docket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0 customers through California rates.
	(470,000)	(470.000)			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	sustained at the Lake Side generating plant. Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 (PCAM) deferrals.
	(5)151,555)	(0,101,000)		-	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses. Regulatory asset established for the Oragon allegated plants of evaluator for any elected to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to grequest for proposal for new generation.
207 350 413.040 IVA • Deterred independent Evaluator ree • Ort	(9,471)	(5,471)	U	U	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
					Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	deferrals. Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	Regulatory asset established to record the loano Energy Cost Adjustment Mechanism (ECAM) Oldeferrals
			·		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs. Pagulatory asset established to record each injuryed for demand olds management which are
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
					and according to galacinos established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0
007004 445 000 DA Ferimental Contr	(27,388,281)	(27,388,281)		0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	U	U	amortized over a ten-year period for state regulatory purposes. Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
•	, , ,				Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	0 retirement obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
201013 140.100 IVX = FOST Weiger Eoss = Neadquired Debt	(097,297)	(091,291)	0	U	 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
					Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0 benefits liability.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals
Editor Tid. Grant Editing Except to Grant Mondard M.	(10,200)	(10,200)			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
207040 A45440 DA 5 AW 445	(47 700 440)	//= === //			Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining 287841 415.411 Contra RA - Deer Creek Abandonment - CA	(47,792,143) 310.618	(47,792,143) 310.618	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	-	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA 287846 415.416 Contra RA - Deer Creek Abandonment - WY	1,054,042	1,054,042	0	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
267646 415.416 Collia RA - Deel Creek Aballuolillielit - W1	720,231	720,231	U	U	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
					Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849 415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
2070F0 445 405 Comba DA LIMBAA Danalan					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
					UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
					Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0 3 7
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
25, 555 1.5.000 174 - Deleting Overbuilderi Oosts - WT	(410,007)	(410,007)	U	U	Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0 program (Oregon House Bill 3039).
007000 445 070 PA D-6					Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent 287886 415.837 RA - Frozen MTM	(11,018) (8,961,246)	(11,018) (8,961,246)	0	0	and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
20,000 1,0,007 174-11020H WHW	(0,501,240)	(0,501,240)	U	U	Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	o included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
		,,			Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
	(100,204)	(100,204)			Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY 287906 415.863 RA - UT Subscriber Solar Program	(16,840)	(16,840) (472,366)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
Territoria de la company de la	(007,302)	(007,302)	U	U	lewarded with a deducto their bill.

287917 705.451 RL - Property Insurance Reserve - OR	(5.705.317)	(5,705,317)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
201911 103.431 KL - Property insurance Reserve - OK	(3,703,317)	(3,703,317)	U	U		Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	C	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
				_	_	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up 287935 415.936 RA - Carbon Plant Decomm/Inventory	(99,085)	(99,085)	0	0	(for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	U	U	(Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
						or the otal oustainable transportation and Energy Flam (of Er) Fliot Flograms.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	C	
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	(
287960 415.855 RA - Storm Damage Deferral - CA 287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(96,569) (2,670,717)	(96,569) (2,670,717)	0	0		Regulatory Asset established to defer storm related costs in California. Regulatory asset established for the UT Solar incentive program costs.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent 287972 320.285 RA - Post Employment Costs	2.103.559	(2,670,717)	0	0		Regulatory asset established as an offset to the increase in post-employment obligations.
LOTOTE GEOLEGO TO CONCENIDAD MICHORAL CONCENIDAD CONCEN	2,100,000	·			2,100,000	SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	(in a credit balance.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
			_	_	_	to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	(effective January 1, 2021.
287982 415.921 RA - Depreciation Increase - Utah	(299.074)	(299.074)	0	0		Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
201302 410.321 IVA - DEPICUATION HIGICASC - Otali	(299,074)	(299,074)	U	0		Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0		due to the implementation of new rates on January 1, 2014.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	()				Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	(Docket 20-035-04.
287994 415 929 RA - Carbon Decommissioning - CA	(00.400)	(92.132)	•	0		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA 287996 415.675 RA - Preferred Stock Redemption Loss - UT	(92,132) (44,810)	(92,132)	<u> </u>	0		directed in the California general rate order/stipulation. Regulatory asset established to record Utah's portion of stock redemption costs.
201990 413.013 IA - Fleielled Stock Redelliption Loss - 01	(44,010)	(44,010)		U		Balancing account to record the program costs for the conversion of master metered mobile home
297007 A45 962 DA CA Mahila Hama Dark Conversion	(53,420)	(52.420)	0	0	,	parks to direct utility service.
287997 415.862 RA - CA Mobile Home Park Conversion FERC 283 - Other	(53,420)	(53,420)	U	U	(parto to allocating corride.
FERC 203 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(subsidy, required under FAS 158.
				_	_	Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	(the east side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
200710 210.170 Trepaid - To A Odin - West	(00,420)	(03,420)		•		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	C	financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	C	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287564 425.130 Roque River-Habitat Enhance	(96.044)	(96.044)	•	0		license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287569 720.805 FAS 158 Funded Pension Asset	(15.544.398)	(15.544.398)	<u> </u>	0		escalated, over a period of 9 years for habitat enhancement. Represents the funded pension asset under FAS 158.
207309 720.000 FAS 130 Fulluled Petision Asset	(13,344,330)	(13,344,330)		U		Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	0	0	(amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	(over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(852.418)	(852.418)	•	_		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	U	U	(months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0		over a period of 12 months or less.
2 1paid 10.00 10 1 00	(55,567)	(55,501)	•			Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	Ó	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	(purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582.461)	0	0	0	(582.461)	investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	(002,401	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0	0	(Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	Ó	0		(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(16)	(16)	0		0	
Subtotal - p277 Less FASB 109 Above if not separately removed	(382,542,004)	(374,419,825)	0			
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(99,085)	(99,085)	0		0	
Total	(382,442,919)	(374,320,740)	0		564.847	
, where	(002, 112,010)	(07.1,020,740)		(0,007,020)	554,047	II.

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
 So 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

			(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	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	(000,774,402)	17,572,093	(133,370,103)	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.2295%	9.5363%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,501,315	(12,703,445)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E))				· · · · ·	(845,084,633)
9	Beginning of Year Total (Attachment 1)				(806,117,724)	2,316,074	(11,431,280)	(815,232,930)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 & 9	for True-Up				(830,158,781)

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 AD	IT-190						
	A	В	C	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be							
287414	505.700 Accrued Retention Bonus	6,635	6,635	0	0		Accrual to record retention bonuses given to various company employees.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000	000.000	5.829.033					Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	0	5,829,033	employees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201324	720.200 Beleffed Comp. Accidal - Cash Basis	1,002,220	0	0	U	1,002,220	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	745,746	0	0	0	745.746	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
							Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	periods or upon termination.
007070	OND FOR Whentshounders are a series	544.000		^	0	544.000	Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	514,360 4,607,239	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10.232.239	10.232.239	0	•		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		0	,,				Total dappionional Exceeding Noting and Total Control of the Total Contr
	415.839 NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	0)	Non-current liability for frozen mark to market derivatives.
Regulatory Li	abilities:	0					
							Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286945	715.295 RL - OR Fly Ash	417,972	417,972	0	0	(
007045	CALL AFF. DI WA Disease Cleaning Contra	000.050	000.050	^	0		Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	U	,	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1.789.628	1,789,628	0	0		delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
		1,100,000	1,1 00,000				Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	0	Jim Bridger Plant pursuant to Docket UE-191024.
				_	_		Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	0	0	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287051	705.340 RL - Income Tax Deferral - CA	75,301	75,301	0	0		rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
20/031	700.040 RE - Income Tax Deterral - CA	73,301	73,301	0	U		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	367,660	367,660	0	0) (and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	201 484	201,484	0	0		Regulatory liability established to record the deferral of protected property related EDIT
20/001	705.546 RL - Protected FF&E EDIT Amortization - CA	201,404	201,404	0	U	,	amortization for return to California customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.041.545	1.041.545	0	0		amortization for return to Idaho customers pursuant to regulatory order.
207002	7000 TALL FROMOGRAFIA ELECTRIFICATION ID	1,011,010	1,011,010		•		Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
007000	705 054 DI Destanta I DD05 EDIT Association MAN	5.007.100	E 004 100				Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	(amortization for return to Wyoming customers pursuant to regulatory order.
							Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	7.661.975	7.661.975	0	0)	35% to 21%.
201111		7,007,010	1,001,010				Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
							as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112	705.288 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0	21%.

			F					
287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	(Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
007444			40.000.040					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	<u> </u>			0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	(0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	(l	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	(Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate of from 35% to 21%.
287125	705 207	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0			Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
					0			Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173 287174	705.410	RL - Steam Decommissioning - WA RL - Cholla Decommissioning - CA	1,755,294	1,755,294	0			incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175		RL - Cholla Decommissioning - ID	597,559	597,559	0			Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176		RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	(Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177		RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0			Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	(Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184		RL - OR Clean Fuels Program	2,364,604	2,364,604	0	(Regulatory liability with respect to the off sales of clean Fuel Program dedus sold to regulated 0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188		RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	(0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964				0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	(In the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	(non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	(0 expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	(0 Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	(Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	(Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1.281.911	1,281,911	0			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,==,,=				Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43.594	43.594	0	(account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0			Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	(Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	(Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability 0 established to record the Oregon 2017 FERC Refund.
287235		RL - CA Def NPC - Noncurrent	489,490	489,490	0	(Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	(Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances . Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 287262	705.263 100.100	RL - Sale of REC - WA RL ITC	29,263 82,892	29,263 82,892	0	(oredits revenue that will be given back to Washington customers. [Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268		RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	(Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	(Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	(Negulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	(Regulatory Liability established to track the difference between NEC revenue included in rates and 0 Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284		Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	(the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	(Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	(Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 high are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312		ARO Reg Liabilities	16,973,155	16,973,155	0			0 retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	(Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the refund to Washington customers pursuant to the
287390		RL - WA Rate Refunds	172,604	172,604	0	(Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532. Regulatory liability established to record the effects of changes in fair value of certain derivative
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	(0 instruments entered into to hedge the Company's future retail resource requirements.

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287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7.966	0		0 8	egulatory liability to record benefits and administrative costs related to the California Alternative ate for Energy, or CARE, program.
		.,,,,,			Re	egulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
007444	4.047.005	4 047 005	•			presenting future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0		U PI	lant that are in excess of those approved for recovery by regulatory authorities. egulatory liability established to record the balancing account activities for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	269.905	269.905	0		0 110	feline Program.
M M					Re	egulatory liability established to record the balancing account activities for the Washington Low
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	(0 In	come Energy Assistance Program.
						egulatory liability established to record revenues received from customers participating in the
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
201410 100.210 NC - Dide Gry Flogram ON	401,014	401,514	•	`	Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	(0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0		0 00	ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
Zer i e reez i e zer e z	10,010	10,010			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	(0 en	nergy certificates.
						egulatory liability established to record revenues received from customers participating in the ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0			ompany's Blue Sky renewable energy program, which are then used to purchase renewable nergy certificates.
20111 TOURT INC DISCONY TOURISM	11,000	11,000			Re	egulatory liability established to record revenues received from customers participating in the
						ompany's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	(nergy certificates.
287486 415.926 RL - Depreciation Decrease - OR	686.276	686,276	0			egulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR State Carryforwards	080,276	080,276	0		0 du	ue to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limitation	208,375	208,375	0		0 CH	haritable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	i i	0 St	tate net operating loss carryforward for income tax purposes.
					Fe	ederal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	9	0 ca	arryforward. ccrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	280,134 9,116	280,134 9,116	0		0 0	regon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0		0 Br	ook-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	18,938,531	18,938,531	0	i	0 ld:	aho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	127,924	127,924	0	(0 Cc	olorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	(0 Ca	alifornia state income tax credit carryforward.
Loss Contingencies	0				Ac	ccrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0			surance reserve anticipated for potential claims.
Asset Retirement Obligations	0					·
287339 105.400 FAS 143 ARO Liability	79,214,493	79,214,493	0	(0 As	sset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	0				- 14	aluation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	(aluation allowance against state income tax credits that may not be utilized before expiration. ccrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		0	corded liability for estimated obsolete or excess inventory associated with the Cholia 04 closure.
20101 20021 Monay Hood to Change of the Control of	1,010,001	1,010,001			Oi	perating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,811,380	2,811,380	0	(0 84	42.
						ccrued liability established to reserve for accounts receivable for which collection is not expected
287199 220.101 Bad Debt	(40,763)	(40,763)	0		an	nd for which the accumulated deferred income tax liability is expected to be reversed upon audit
287210 505.115 Sales & Use Tax Audits	259.680	259.680	0		0 00	y the Internal Revenue Service. ccrued liability established to reserve for sales and use tax return audit adjustments.
287211 425.226 Deferred Revenue - Other	122,447	122,447	0		0 Ac	dvanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	6,285	6,285	0	(0 Re	eserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obligation	2,684,486	2,684,486	0	(ccrued final reclamation expenditures for the Trapper mine.
287219 715.810 Chehalis Mitigation Obligation	57.751	57.751	0			ccrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
201219 110.010 GHERIAIIS MILIGALION ODIIGALION	51,/51	57,751	U		U ta	x purposes.egulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	15,675,911	15,675,911	0	(0 wo	ork sites.
					No	on-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	578,038	578,038	0	(0 ot	her work sites.
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				egulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	901,427	901,427			in Pa	excess of insurance claims incurred. egulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0		0 re	covered in excess of insurance claims incurred.
					Re	egulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	(0 re	covered in excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0		Re	egulatory liability used to record the Idaho allocation of storm-related property damage recovered excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve 287258 705.454 Reg Liab - UT Property Insurance Reserve	158,050	158,050	0		U in	excess of insurance claims incurred. egulatory liability used to record the Utah allocation of storm-related property damage recovered
201200 100.404 Neg Liab = 0 1 Floperty insurance Reserve	100,050	130,050	U			egulatory liability used to record the Otah allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	230,451	230,451	0		0 re	covered in excess of insurance claims incurred.
					Va	aluation allowance against state net operating loss carryforwards that may not be utilized before
			0	(0 ex	xpiration.
287270 Valuation Allowance for DTA	(22,480,957)	(22,480,957)				ccrued liability associated with the acceptance of the Lewis River FERC license for habitat
287270 Valuation Allowance for DTA		, , , , ,				
	(22,480,957)	(22,480,957)	0	(0 en	nhancement.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab		, , , , ,	0		0 en Re 0 0 en	nhancement. eserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab	242,889	242,889	0 0		0 0 en Re 0 0 en 0 0 Ur	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 Ur Ac	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of nission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). ccrude liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve	242,889 501,567	242,889 501,567	0 0 0		0 0 en Re 0 0 en 0 0 Urr Ac 0 0 th	nhancement. seare was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). corused liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ove eannual service agreement berind.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	242,889 501,567 311,066	242,889 501,567 311,066	0 0		0 0 en Re 0 0 en 0 0 en Ac 0 0 th	hancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). cruced liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. cruced liability for refundable cash deposits received from customers who wish to reserve
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287331 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease	242,889 501,567 311,066 137,558	242,889 501,567 311,066	0	(0 0 en Re 0 0 en 0 0 Ur Ac 0 0 th Ac	nhancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corcuel liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove earnual service agreement period. corcuel liability for refundable cash deposits received from customers who wish to reserve marmission line services. These deposits are fully refundable. The deposits are recognized as
287270 Valuation Allowance for DTA 287290 425.150 Lewis River- LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287372 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0 0 0 0 891,959		0 0 en Re C 0 0 en Re C 0 0 en C 0 0 en C 0 0 en C	hancement. serve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). cruced liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. cruced liability for refundable cash deposits received from customers who wish to reserve
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287321 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit 287340 220.100 Bad Debts Allowance - Cash Basis	242,889 501,567 311,066 137,558 891,959 4,772,791	242,889 501,567 311,066 137,558 0	0		0 0 en Re C 0 en En C 0 en En C 0 en	hancement. service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled. corrued liability established to reserve for accounts receivable for which collection is not expected.
287270 Valuation Allowance for DTA 287290 425.150 Lewis River-LWD Fund Liab 287298 205.210 ERC Impairment Reserve 287391 100.100 ITC 287337 715.105 MCI F.O.G. Wire Lease 287338 415.110 Transmission Service Deposit	242,889 501,567 311,066 137,558 891,959	242,889 501,567 311,066 137,558	0		0 0 en R R R R R R R R R R R R R R R R R R	hancement. service was stablished to record the impairment loss of PacifiCorp Energy write off \$2.0M of mission reduction credit. namortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). corrued liability for paid, but unearmed lease revenue. The lease revenue is recognized ratably ove annual service agreement period. corrued liability for refundable cash deposits received from customers who wish to reserve ansmission line services. These deposits are fully refundable. The deposits are recognized as come when the service contract is fulfilled.

		-					
287391	425.320 N Umpqua Settlement Agreement	5.192.522	5.192.522	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
		7,1.7-1.7-	-,,.	·			Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.045.714	4.045.714	0	0		ettlement obligations.
201002	IZC. IZC Bodi Nito Collomont Agreement	1,010,111	1,010,711	•	•		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393	425.110 Tenant Lease Allowances	7.637	7.637	0	0		e amortized as expenses are incurred.
287415	205,200 M&S Inventory Write-off	365.090	365.090	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	492.602	492.602	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
				0	· ·		
287430	505.125 Accrued Royalties	3,801,851	3,801,851	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
							Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						la	third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Mine to the Hunter plant.
							Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	217,246	217,246	0	0	0 t	axable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	1 0 C	Non-current federal benefit of interest on corrections.
287817	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	1 0	Non-current federal benefit of interest on uncertain positions.
287827	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	1 0	Non-current state benefit of interest on corrections.
287837	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0 0	Ion-current state benefit of interest on uncertain positions.
Rounding		4	4	0	0	0	
Subtotal - p2	234	695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB	109 Above if not separately removed	(63,540,697)	(63,540,697)	0	0	0	
Less FASB	106 Above if not separately removed	1,554,611	0	0	0	1,554,611	
Total		757,770,624	736,400,631	891,959	0	20,478,034	

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
- 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-281

С В Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 281 Electric: ---- Accelerated Pollution Control Facilities Depreciation 0 Depreciation on pollution control facilities. (134, 154, 543) (134, 154, 543) 287960 Rounding (134,154,543) (134,154,543) Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed (134,154,543) (134,154,543) Total 0

- Instructions for Account 281:

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

	A	В	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0	(Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	(Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	(Book-tax difference for the capitalization and depreciation of legal fees associated with the re- licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	(Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)	(Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0	(Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0	(Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948	5,627,948	0	0		produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0	(Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	(PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0	(38,751,230	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,428	PowerTax Report #257: General Book Allocation Group.

								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105,175	Cost of Removal	(266,976,961)	(266,976,961)	^			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
					0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105 141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	interest on debt.
201000	100.141	BEBLAI ODO	(137,203,003)	(131,203,000)		0	•	Deferred tax balance associated with the protected property-related excess deferred income tax
287607	405 447	Fifte to all Debuggles - Electric - End and - DMI	(1.751.293)	(1.751.293)	^			balances for PMI's portion of Bridger Coal Company's fixed assets.
28/60/	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	U	U	U	
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40.955.855)	(40.955.855)	0	0	0	taxable income as compared to book income.
		и и	, .,,,	,				Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928		Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
007005	405 400	Florid Association Objects Mad III and Inc.	40.474.100			40.471.100		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 287605	105.129	Fixed Assets - State Modifications Idaho Disallowed Loss	18,171,492 436,088	436,088	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
201005	100.131	IUANO DISANOWEU LUSS	430,088	430,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idano. Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105 149	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
201323	100.400	TOTAL TOTO TOTO VALOUS	(230,143,001)	(200,140,001)	U	U	U	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	be reversed upon audit by the Internal Revenue Service.
200000	100.100	Tractine to balances	(000,010)	(000,010)			•	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
					_	_	_	creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(285,026)	(285,026)	0	0	0	Delicities of the second secon
287605	105 160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	2 026 402	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	U	U	U	3,830,493	income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	income tax normalization rules.
201000	100.100	recolass to §1001 &1000 Exchange Normalization Adj - Harishiission	110,241	v	170,241	•	•	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134.154.544	0	0	0	account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or not
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
								and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	
007004	445.000	Di Oi Di II II II						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	U	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222	445 024	RL - Steam Decommissioning - UT	8.385.815	8.385.815	0	0		
201222	410.934	NE - Steam Decommissioning - UT	0,300,815	0,300,815	U	U	U	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223	415 935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	associated with steam assets.
201220	+10.000	The Stourn Bookinshoolilling - 111	2,000,002	2,030,002		U		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	PMI's portion of Bridger Coal Company fixed assets
		V 2y	.,,	.,,				Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
207605	105 400	Soc 491a Adjustment - Panair Deduction	(157,570,922)	(157,570,922)	^	^		capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	between book basis and tax basis for the solar arrays.
20.000	.000		(55,720)	(00,720)				Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding	*	(1)	(1)	0	0	0	
Subtotal - p2	275		(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 1	109 Above it	f not separately removed	(196,103,968)	(196,103,968)	0	0	0	
Less FASB 1	106 Above if	f not separately removed	0	0	0		0	
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

- Instructions for Account 282:

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

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

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

PacifiCorp

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

Schedule ADIT-283	_	_	_	_	_	_
A	В	C Gas. Prod.	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
Account 283		Related	Related	Related	Related	Justification
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0		egulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 021.
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		egulatory asset established to defer Oregon's portion of the pension settlement loss that occurred 2021.
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	R	egulatory asset established to defer Wyoming's portion of the pension settlement loss that courred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	R	egulatory asset established to record the deferral of costs associated with Washington's Equity dvisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0	R	egulatory asset established to record the deferral of costs associated with providing bill
	(762.510)		0	0	R	ssistance to Oregon customers due to the COVID-19 pandemic. egulatory asset established to record the deferral of costs associated with providing bill
286892 415.944 RA - Covid-19 Bill Assist Program - WA		(762,510)	0	0	R	ssistance to Washington customers due to the COVID-19 pandemic. egulatory asset established to record funding for qualifying intervenors that are collected from
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		R	ustomers through Idaho rates. egulatory asset established to record Washington's share of major maintenance expense for the
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		olstrip Unit No. 4. egulatory asset established to record the deferral of costs related to Utah's Wildland Fire
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	U	litigation Balancing Account. egulatory asset established to record the deferral of costs associated with Oregon's portion of the
						ompany's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0 R	egulatory asset established to account for the book value of undepreciated plant considered no
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0		nger used and useful due to wildfire damage. egulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0 th	ne remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0 Pi	egulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure rogram.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0	0	egulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0 R	egulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		ontra-regulatory asset established to record a probable disallowance of Washington's share of the eferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	С	ontra-regulatory asset established to record a probable disallowance of California's share of the eferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
	(1,725,770)	(1,725,770)	0	0	R	regulatory asset established to account for the impacts of the Washington deconlining mechanism.
286904 415.520 RA - WA Decoupling Mechanism			0	0		egulatory asset established to defer costs related to Oregon's pilot programs aimed at
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	-	R	ccelerating transportation electrification in Oregon. egulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	R	tandards. egulatory asset established to defer operating costs and capital investment to implement and
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	R	perate the Distribution System Plan (DSP). egulatory asset established to defer costs related to California's pilot programs aimed at
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0		ccelerating transportation electrification in California. egulatory asset established to defer costs related to Washington's pilot programs aimed at
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0 ac	ccelerating transportation electrification in Washington. regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0 D	iscount program. egulatory asset established to defer costs and revenues associated with Oregon's Utility
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0 C	ommunity Advisory Group.
286913 415.720 RA - Community Solar - OR	(665,617)	(665,617)	0	0		egulatory asset established to account for the deferral of costs related to the Oregon Community olar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0		egulatory asset established for the defer costs related to the California Fire Risk Mitigation lemorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	R	egulatory asset established to account for the estimate of recoverable amounts related to the holla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541.752	541.752	0	0	C	ontra regulatory asset established to account for the estimate of unrecoverable amounts in the holla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	C	ontra regulatory asset established to account for the estimate of unrecoverable amounts in the holla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304.350	304.350	0	0	C	ontra regulatory asset established to account for the estimate of unrecoverable amounts in the
			0	0	C	holla U4 Regulatory asset - UT. ontra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 415.730 Contra RA - Cholla U4 Closure WY 286928 415.833 RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0	0	0 R	holla U4 Regulatory asset - WY. egulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0 R	egulatory asset account established to defer costs related to the California Emergency Services esiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0		0 of	egulatory asset to record the deferral of costs associated with providing billing assistance (waiver f arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0 of	egulatory asset to record the deferral of costs associated with providing billing assistance (waiver f arrearages) to Washington customers due to the COVID-19 pandemic.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	R ₀	egulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be mortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0 R	egulatory asset account established to record the difference between the amount of Oregon

								Description agent established to record the numbers of Colifornia greenhouse are nellution
287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0		0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
								Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0		0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- FM-21
								Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	(0	Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
								Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	1	0	sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0		0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0		0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0	(0	Regulatory asset established to recover Washington's portion of pension settlement losses.
007500	445.040	DA Defend ladered by Euclidean Co.	(40,000)	(40,000)	•			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U) (Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	(0	state of Washington does not allow deferred treatment.
286949	415 205	RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
200949	410.300	RA - Cedal Spilligs II - OR	(74,095)	(74,695)				wind generation and associated transmission placed in service in 2020. Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	(0	deferrals.
287596	415 000	DA Deferred Evenes NDC ID Menourrent	(10,776,644)	(10,776,644)	0			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
207390	410.092	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	U	1	, ,	deferrals. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703		(57,471)	(57,471)	0	(0	sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	-	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0		0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
								Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0		0	amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0			Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
		•			U			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	(0	retirement obligations.
287675	740.100	DA Post Marray Loss Posservivad Dobt	(588,218)	(588.218)	0			Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287738		RA - Post Merger Loss - Reacquired Debt RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0) (issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established to track the recoverable expenses associated with pension liability.
201100	520.210	TA-TAO TOOT CHOICH Elability	(04,017,011)	(04,077,011)	•			Regulatory asset established to track the recoverable expenses associated with post-retirement
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0		0	benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0			Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
201101	410.070	TVA - Delicited Excess Ni O - OA - Noticulient	(2,002,334)	(2,002,334)	•			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0		0	request for proposal for new generation.
287840			(47.044.700)	(47.044.700)	•			Regulatory asset established to record the deferral of costs associated with the Utah Mine
287841	415.410	RA - Energy West Mining Contra RA - Deer Creek Abandonment - CA	(47,911,702) 312,675	(47,911,702) 312,675	0) (Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0			Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845		Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	805,531	805,531	U) (Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire-
287848	320.281	RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0		0	medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
			.,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>-</u>			Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
								UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 287858	415.421	Contra RA - UMWA Pension - WA RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	0			disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs.
201030	413.070	TA - Freiened Stock Redemption - WT	(0,430)	(0,430)	0	,	,	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0		0	regulatory order.
								Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0		J C	regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0			program (Oregon House Bill 3039).
			, ,, ,, ,, ,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 287886		RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM	(28,860,351)	(28,860,351) (4,502,857)	0			and Transition Adjustment Mechanism (TAM) deferrals.
/0/AAD	415 027				0			Regulatory asset related to frozen mark to market derivatives.
20,000	415.837	TVV TTOZONTNIM	(4,502,857)	(4,302,037)				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888	415.837		, , , , , , , , , , , , , , , , , , , ,	(113,017)	0			Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
	415.882	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent	(4,502,857) (113,017) (51,318,727)		0			included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287888 287896	415.882 415.875	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent	(113,017) (51,318,727)	(113,017) (51,318,727)	0		0 0	included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287888	415.882 415.875	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0		0 0	included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit, Naughton Unit 1 and Unit 2.
287888 287896 287899	415.882 415.875 415.878	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages	(113,017) (51,318,727) (94,658)	(113,017) (51,318,727) (94,658)	0 0		5 0	included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287888 287896 287899 287903	415.882 415.875 415.878 415.879	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY	(113,017) (51,318,727) (94,658) (15,436)	(113,017) (51,318,727) (94,658) (15,436)	0 0			Included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287888 287896 287899	415.882 415.875 415.878 415.879	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages	(113,017) (51,318,727) (94,658)	(113,017) (51,318,727) (94,658)	0 0 0			included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
287888 287896 287899 287903 287906	415.882 415.875 415.878 415.879 415.863	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program	(113,017) (51,318,727) (94,658) (15,436) (458,940)	(113,017) (51,318,727) (94,658) (15,436) (458,940)	0 0 0			Included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287888 287896 287899 287903	415.882 415.875 415.878 415.879 415.863	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY	(113,017) (51,318,727) (94,658) (15,436)	(113,017) (51,318,727) (94,658) (15,436)	0 0 0 0) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C	Included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287888 287896 287899 287903 287906	415.882 415.875 415.878 415.879 415.863 415.699	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program RA - BPA Balancing Account - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	0 0 0			included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287888 287896 287899 287903 287906 287911 287917	415.882 415.875 415.878 415.879 415.863 415.699 705.451	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program RA - BPA Balancing Account - OR RL - Property Insurance Reserve - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	0 0 0 0 0 0			Included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287888 287896 287899 287903 287906	415.882 415.875 415.878 415.879 415.863 415.699 705.451	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program RA - BPA Balancing Account - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172)	0 0 0 0 0 0			included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to Washindton customers and is einbursed from Bonneville Power Administration (BPA).
287888 287896 287899 287903 287906 287911 287917	415.882 415.875 415.878 415.879 415.863 415.699 705.451 715.721	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program RA - BPA Balancing Account - OR RL - Property Insurance Reserve - OR	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602)	0 0 0 0 0 0 0			Included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA). Regulatory saset related to Oregon's portion of the gain on sales giveback to customers.
287888 287896 287899 287903 287906 287911 287917 287914	415.882 415.875 415.878 415.879 415.863 415.699 705.451 715.721 425.105	RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - UT Liquidation Damages RA - Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program RA - BPA Balancing Account - OR RL - Property Insurance Reserve - OR RA - BPA Balancing Account - WA	(113.017) (51.318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	(113,017) (51,318,727) (94,658) (15,436) (458,940) (218,172) (7,915,602) (188,755)	0 0 0 0 0 0			included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrats. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying oustomers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to Washindton customers and is einbursed from Bonneville Power Administration (BPA).

							The second of the control of the con
							The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
							between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927	100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	(for that difference.
287935	415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287.750)	Ŏ	0		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
20,000	TO COLOR TO	(201,100)	(201,100)			,	Regulatory asset established to record the balancing account activity for the costs and collections
287939	415.115 RA - Utah STEP Pilot Program Balance Account	2.803.192	2.803.192	0	0	(of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430 112 RA - Other - Balance Reclass	(4.938.533)	(4.938.533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855 RA - Storm Damage Deferral - CA	(9.513)	(9.513)	0	-		Regulatory Asset established to defer storm related costs in California.
287971	415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0			Regulatory asset established for the UT Solar incentive program costs.
287972	320.285 RA - Post Employment Costs	2.452.966	(2,000,102)	0			Regulatory asset established as an offset to the increase in post-employment obligations.
		-,,		•			Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
							to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981	415.920 RA - Depreciation Increase - Idaho	(2.570.585)	(2.570.585)	0	0	(effective January 1, 2021.
		(=)=:=)===/	(=,=,=,==,	•			Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982	415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	(to the implementation of new rates on January 1, 2014.
			, , ,				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983	415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0		due to the implementation of new rates on January 1, 2014.
							Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
							authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985	415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	(Docket 20-035-04.
							Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994	415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996	415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
							Balancing account to record the program costs for the conversion of master metered mobile home
287997	415.862 RA - CA Mobile Home Park Conversion	(50.844)	(50,844)	0	0	,	parks to direct utility service.
FERC 283 - C		(30,044)	(50,644)		U		
FERG 203 - C	Other	0					Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)	0	0	(3.391.794)		s expected to be reversed upon audit by the Internal Revenue Service
200300	210.201 Trepaid Taxes - Froperty Tax Fire 40	(0,001,704)	Ů	•	(0,001,104)	•	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909	720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		subsidy, required under FAS 158.
200303	720.010 TAO 100 F OSERVEIREITER PASSEC	(10,007,017)	(10,001,011)	•			Prepaid account established to record prepaid operating and maintenance advance payments for
286918	210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
200310	Z10.176 Trepaid - Fon Odivi - East	(040,211)	(040,211)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919	210.170 Prepaid - FSA O&M - West	(69,425)	(69.425)	0	0		the west side repowered wind facilities.
200313	210.176 Tiepaid - FOA Oddin - West	(00,420)	(00,420)				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
207 102	ON DETO THIS HADDE COUNTY TO THE CASH	(0.0)	(010)			,	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
							license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564	425.130 Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	(escalated, over a period of 9 years for habitat enhancement.
287569	720.805 FAS 158 Funded Pension Asset	(13.137.978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
201000	TEC.000 1710 100 I diluot I cinion recot	(10,101,010)	(10,101,010)			,	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
							acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661	425,360 Hermiston Swap	(573,401)	(573.401)	0	0	(amortized over the remaining life of the plant.
201001	ize.eee Hermoteri ewap	(010,101)	(010,101)			,	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662	210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	(over a period of 12 months or less.
201002	Ziviio Tiopaia taxos Sivi os	(001,101)	(001,101)			,	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		months or less.
		(,: 00)	(552,700)				Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665	210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	(over a period of 12 months or less.
		(,)	(:=,:::)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669	210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708	210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)		Book-tax difference associated with the timing of deductibility of property taxes.
					1 1 1 1		Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205 Trapper Mining Stock Basis	(1.019.854)	(1.019.854)	0	0	(purposes.
		(1,5.5,501)	(1,2.2,001)			,	Deferred compensation plan investments are being treated as "trading securities" where they are
							invested based upon the plan participants' personal investment elections. Starting in July 2010, the
							investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686	earnings.
287907	210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0			Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915	910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	Ó	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding		(2)	(2)	0		0	
Subtotal - p2	277	(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
	109 Above if not separately removed	(92,925)	(92,925)	0			
	106 Above if not separately removed	0	0	0			
Total		(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

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

Summa	ary Table: (Excess) / Deficien	t ADIT
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(337,096,657)	(19,896,011)
Total	(337,096,657)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

	Accumulated	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Defici	ent Accumulated Deferred	i Income Tax
	·	Pre-	Post-			
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
count. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
coun. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
coun. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,1
coun. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
ibtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,1
her Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
her Regulatory Liabilities	254	(418.440)	(223.047)	(195.393)	- 0	(195,3
stal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,5
ross-Up				(533,294,193)	(429.272.131)	(104,022,0
xcess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,6

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

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.

Non-Protected Excess Deferred income Tax is being amortized over a five-year period.

Parish																							
The part										cumulated Deferred In	ncome Tax						TABLE 4: INFORMATION ONLY						
The column The									ax								"Gross-up a	nd ADIT are not				orded in either EERC Account	
																	Gross-up u						
				F	Remaining				Intan	jible					(Excess) / Do	ficient ADIT				is recorded in entirer			
The column					Regulatory			Regulatory															
Column C					Life									ATT 1B - ADIT		ATT 1B - ADIT	Tax Rate	Factor		Gross-Up**			
1999 1999		46.0			15.9									0		0 D							
Column C	2. 12/31/2019	46.0		,497,821)	15.9			15.9			5.0			(20,973,074)				32.6024%					
\$\frac{1}{1}\$\frac					15.9			15.9			5.0												
Total Column Co	4. 12/31/2021	53.2			18.5			18.5		(1,056,520)		(13,032,165)	(26,064,329)										
The column The		53.2			18.5	(313,337)		18.5		(981,105)	5.0		(13,032,164)				24.5866%	32.6024%				106,658,383	
The color The									(75,415)		5.0	(13,032,164)	0	(19,896,010)									
The color The	7. 12/31/2024											0	0										
				,633,764)	18.5		(3,136,325)		(75,415)			0	0	(6,863,846)									
12 12 12 13 13 14 15 15 15 15 15 15 15	9. 12/31/2026	53.2	(6,475,094) (283	,158,670)	18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461	
12 12 12 13 13 14 15 15 15 15 15 15 15	10 12/31/2027	53.2	(6.475.094) (276	683 576)	18.5	(313 337)	(2.509.651)	18.5	(75.415)	(604 030)		0	0	(6.863.846)	(279 797 257)	(283 229 180)	24 5866%	32 6024%	(279 797 257)	(91 220 621)	(371 017 878)	91 220 682	
1	11 12/31/2028	53.2		208 482)	18.5			18.5		(528 615)		0	0	(6.863.846)						(88 982 842)			
1	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%	(286 089 585)	(86 745 064)	(352 814 629)	86 745 122	
THE	13 12/31/2030		(6.475.094) (257		18.5	(313 337)		18.5	(75.415)	(377 785)		0	0	(6.863.846)		(262 637 642)	24 5866%	32 6024%		(84 507 285)	(343.713.004)	84 507 341	
Tell	14 12/31/2031	53.2	(6.475.094) (250	783 200)	18.5	(313 337)	(1.258.303)	18.5	(75.415)	(302 370)		0	0	(6.863.846)	(252 341 873)	(285 773 798)	24 5888%	32 8024%	(252 341 873)	(82 289 507)	(334 611 380)	82 289 562	
## 12712037		53.2	(6.475.094) (244	308 106)	18.5	(313 337)		18.5		(226 955)		- 0	0	(6 863 846)	(245 478 027)	(248 909 950)	24 5866%	32 6024%		(80.031.728)	(325 509 755)	80 031 781	
To To To To To To To To		53.2			18.5			18.5				- 0	0	(6 863 846)		(242 046 104)	24 5866%	32 6024%		(77 793 950)		77 794 002	
1	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	
\$\frac{1}{22}\$\frac{1}{22}\$\frac{1}{23}\$\fra	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	
\$\frac{1}{22}\$\frac{1}{22}\$\frac{1}{23}\$\fra	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	
27 2231/2002 53.2 0.047/5001 0.0504/5421 0 0 0 0 0 0 0 0		53.2		932 636)		0	0		0	0		0	0	(6.475.094)				32 6024%		(69 095 126)			
22 2031/2039 S3.2 CC475/061 CC475/	21 12/31/2038		(6.475.094) (205	457 542)		0	0		0	0		0	0	(6.475.094)	(205 457 542)	(208 695 089)	24 5866%		(205 457 542)	(66 984 090)	(272 441 632)	66 984 134	
23 (297)2564 S3 (297)2564 (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (198) (292)2565 (198) (1		53.2	(6.475.094) (198	982 448)		0	0		0	- 0		- 0	0	(6.475.094)			24 586690	32 8024%	(198 982 448)	(64 873 054)		64 873 097	
\$\frac{1}{25}\$\fra	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)	(285 289 372)	62 762 059	
25 2031/2642 S3.2 (C477/064) (T79.8277/067) C0 C0 C1 C0 C1 C0 C1 C1	24 12/31/2041	53.2	(6.475.094) (186	032 260)		0	0		0	- 0		- 0	0	(6.475.094)	(186 032 260)		24 5866%	32 6024%	(186 032 260)	(60 650 982)	(246 683 242)	60 651 022	
\$2 \$23 \$23 \$23 \$23 \$23 \$24	25 12/31/2042	53.2	(6.475.094) (179	557 166)		0	0		0	- 0		- 0	0			(182 794 713)	24 5866%	32 6024%	(179 557 166)	(58 539 945)	(238 097 111)	58 539 984	
77 (231)(544) 53.2 (647)(661) (160,313)(61)		53.2				0	0		0	- 0		- 0	0				24 5866%	32 6024%		(56 428 909)		56 428 947	
23 221/2044 S.3.2 647/5061 (147/807) C.2004/871						0	0		0	0		0	0										
29 (22) (15,044) (23) (47,164) (15,1566) (16) (47,144) (16				131.884)		0	0		0	0		0	0	(6.475.094)	(160 131 884)								
\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{1}\$\frac{1}{2}\$\frac		53.2				0	0		0	0		0	0	(6.475.094)						(50.095.801)			
\$\frac{1}{2}\$\frac	30 12/31/2047	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%		(147 181 696)	(47 984 785)	(195 166 461)	47 984 797	
22 (22)15/849 S.3.2 (6478-96) (17)75/4414 0		53.2		706 602)		0	0		0	- 0		- 0	0	(6.475.094)	(140 706 602)			32 6024%				45 873 760	
32 223125502 53.2 62475665 722764.145 73.00 70 70 70 70 70 70 70	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	
Year	33 12/31/2050	53.2	(6.475.094) (127	756 414)		0	0		0	- 0		- 0	0	(6.475.094)	(127 756 414)	(130 993 981)	24 5866%	32 6024%	(127 756 414)	(41.651.657)	(169 408 071)	41 651 685	
\$\frac{1}{25}\$\fra		53.2	(6.475.094) (121			0	0		0	- 0		- 0	0	(6.475.094)			24 5866%	32 6024%		(39.540.621)	(160 821 941)	39 540 647	
\$\frac{1}{3}\$\$\\ \begin{array}{cccccccccccccccccccccccccccccccccccc							- 0		0	-			0										
37 (22)1/2054		53.2				0	0		0	0		0	0										
38 1201/2059 S3.2 (6,473,040 (6,530,044) 0		53.2							- 0				- 0				24.5000%	32.6024%		(33 207 513)			
98 (231)5556		53.2							- 0				- 0					32.6024%					
42 (251/359) 53.2 (6.473/64) (8.2.407/65) (8.0.473/64) (8.2.407/65) (8.0.473/65) (8	39 12/31/2056					- 0	- 0			- 0		0	0										
41 1231/3588 53.2 (6,473,694) (7,555,682) 0	40 12/31/2057	53.2				0	0		0	- 0		- 0	0			(85 668 303)	24 5866%	32 8024%					
\$\frac{1}{2}\$\frac	41 12/31/2058	53.2	(6.475.094) (75	955 882)		0	0		0	- 0		- 0	0		(75 955 662)	(79 193 209)	24 5866%	32 6024%	(75 955 662)	(24.763.369)	(100 719 031)	24 763 385	
\$\frac{1}{2}\$\frac	42 12/31/2059	53.2	(6.475.094) (69	480 568)		0	0		0	- 0		- 0	0				24 5866%	32 6024%		(22,652,333)		22 652 348	
44 1231/1082 53.2 (6.473/94) (56.533/389) 0	43 12/31/2060	53.2	(6.475.094) (63	005 474)		0	0		0	- 0		- 0	0	(6.475.094)	(63,005,474)		24 5866%	32 6024%	(63 005 474)	(20.541.297)	(83 548 771)	20 541 310	
45 12911/0002 53.2 (6475.064) (50.055.266) 0							- 0		0	- 0		0	0										
46. 1231/2054 S.3.2 (6.475/094) (4.3580.192) 0	45 12/31/2062	53.2				0	0		0	0		0	0					32 6024%		(16.319.225)			
-7. 1231/0564		53.2				0	0		0	0		0	0					32 6024%					
48 2031/2006 53.2 (6.475/004) [D.03380/041 0	47 12/31/2064					- 0	- 0			- 0		0	0										
52 125/10096 53.2 (6.475095) (2.1545/0) 0 0 0 0 0 0 (6.475095) (2.1545/0) (2.754247) (2.55695) (2.1545/0) (7.475095) (7.4750						0	0		0	0		0	0										
50 1201/2007 63.2 (6.476.004) (7.679.616) 0						- 0	- 0			- 0		0	0										
51, 1231(2008 532 6475(94) (1124/122) 0 0 0 0 0 0 0 0 0 3655(94) (1124/122) (3650(96) (1487/70) 3653(91)	50 12/31/2067					- 0	- 0			- 0		0	0										
	51. 12/31/2068					0	- 0		0	- 0		0	0										

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

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

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

	Accumulated I	Deferred Income Tax A		(Excess) / Defic	ient Accumulated Def	erred Income Tax
		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 FERC Transmission Allocable Excess Deferred Income Tax Other Total (Excess) Deficient Accumulated Deferred Income Tax Before Gross-Up Total Protected Non-Protected A B C

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

					TABLE 2: Annual Tracking of (Excess) / deficient Accumulated Deferred Income Tax FERC Transmission Allocable Excess Deferred Income Tax Formula Rate Inouts									TABLE 4: INFORMATION ONLY								
															Formula Rate Inputs		"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC					
						Protected (Exces	s) / Deficient ADIT (RSGN	M)				Non-Pr	otected		Unam							.ecorded in either FERC
		Remaining	Trans	nission	Remaining	G	eneral	Remaining	Intar	ngible Balance]	Remaining	(Excess) / D	eficient ADIT	Annual	(Excess) / D	eficient ADIT		Account	182.3 or 254, and the A	ADIT is recorded in eil	ther FERC Account 190	or 283.
		Regulatory	[Intial]	Balancel	Regulatory		Balancel	Regulatory	[Intial F	Salance1	Regulatory		Balancel	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance							End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**				
	1001	Life	Amort.	Elia. Dalance	Life	Amort.	End. Dalance	Life	Amort.	Erid. Dalarice	Life	Allion.	End. Delance	ATT ID - ADIT	Elia. Dalarice	ATT ID - ADIT	Tux Itute	ructor	ADII	Gross-op	Asset / (Clubinty)	Asset? (Clability)
																						
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Attachment 2 - Taxes Other Than Income Worksheet

	Page 262-263,		
r Taxes	Col (L)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
	141,966,595		
Possessory taxes	603,375		
Total Plant Related	142,569,970	29.2295%	41,672,459
	,	Wages & Salary	
Labor Related		Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	9.5363%	0
	105 475	Allocator	
Annual Report	105,475		
Total Other Included	105,475	29.2295%	30,830
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	142,675,445		41,703,289
Currently Excluded			
Local Franchise	31,814,061		
Montana Energy License	379,219		
Montana Wholesale Energy	274,079		
Idaho Generation Tax (KWh)	40,064		
Oregon Department of Energy	1,617,118		
Wyoming Wind Generation Tax	2,229,076		
Washington Public Utility Tax	15,481,343		
Other (Business & Occupation, Nevada Comm. Tax, Use)	34,684		
Subtotal Excluded Taxes	51,869,644		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
Total Other Taxes			
	Total Plant Related Federal FICA Federal Unemployment State Unemployment Total Labor Related Other Included Annual Report Total Other Included Appendix A input: Total Included Taxes (Lines 1 + 2 + 3) Currently Excluded Local Franchise Montana Energy License Montana Wholesale Energy Idaho Generation Tax (KWh) Oregon Department of Energy Wyoming Wind Generation Tax Washington Public Utility Tax Other (Business & Occupation, Nevada Comm. Tax, Use)	Real Property	Real Property

Criteria for Allocation:

Difference (Line 6 - Line 7)

8

- 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.

0

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,490,654
2	Pole Attachments - Transmission Related			274,526
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,836,428
5	Miscellaneous General Revenues		detail below	42,207
6	Account 454 subtotal		(Sum Lines 1-5)	6,199,584
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	11,107,263
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the			
	load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	127,429,899
10	Facilities Charges including Interconnection Agreements	Note 2		1,766,423
11	Transmission maintenance revenue		Account 456.2	233,729
12	Account 456 subtotal		(Sum Lines 7-11)	140,537,314
			(Sum Lines 6 &12) =	146,736,897
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			74,546
	One Utah Center and North Temple office subleases			0
	Parking Rent: Lloyd Center, Portland, Oregon			368,050
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			442,596
	Wages & Salary Allocator		<u>_</u>	9.54%
	Total Allocated Miscellaneous General Revenue			42,207
	Distribution Underbuild			
	Third party attachments		for a	0
	Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related			555,768

Notes

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

 Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- 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 Appendix A input: Line 127 + Line 137 from below 431.681.746 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 46.99% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.01% 119 (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 53.00% Common percent Common Stock 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.67% Preferred Cost (Line 111 / Line 110) 6.75% 121 Preferred Stock cost = Preferred Dividends / Total Preferred Stock 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.19% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.72% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.92% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 371,025,616 127 Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% 131 $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 24.59% 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (308,583)ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 (409,189) 87,447,912 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = (26,382,594)

Appendix A (Line 135c)

60,656,130

Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Workshop

	ervice Worksheet					
Attachmen	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		2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
	February	Monthly Balances		2022	7,908,621,415	
		Monthly Balances		2022	7,908,986,876	
		Monthly Balances		2022	7,936,848,968	
6	May	Monthly Balances		2022	7,932,984,637	
7	June	Monthly Balances		2022	7,947,375,013	
	July	Monthly Balances		2022	7,951,826,014	
	August	Monthly Balances		2022	7,965,402,740	
	September	Monthly Balances		2022	7,977,270,050	
	October	Monthly Balances		2022	7,981,698,218	
12	November	Monthly Balances		2022	8,010,400,967	
13	December	204.58g		2022	8,046,307,902	
	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up		Appendix A input
15 14	Transmission Flant in Service	(Sulli lilles 1-13)/13	(NOTE IVI)	True-up	7,550,016,565	Appendix A input
		_				
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2021	8,032,285,954	-
16	January	Monthly Balances		2022	8,051,331,899	
	February	Monthly Balances		2022	8,074,688,773	
	March	Monthly Balances		2022	8,113,024,050	
	April	Monthly Balances		2022	8,135,016,745	
	May	Monthly Balances		2022	8,167,224,147	
21	June	Monthly Balances		2022	8,199,423,911	
	July	Monthly Balances		2022	8.245.891.365	
23	August	Monthly Balances		2022	8,274,433,004	
2.0	September	Monthly Balances		2022	8,309,736,571	
	October	Monthly Balances		2022	8,349,674,149	
	November	Monthly Balances		2022	8,387,795,667	
27	December	204.75g		2022	8,466,404,321	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	8,215,917,735	
	Distribution Figure III oct vice	(built inite to 27) To		rido ap	0,210,011,100	
	Calculation of Intangible Plant In Service			Year		
		Source			Balance	
	December	204.5b		2021	1,106,474,798	-
30	December	204.5g		2022	1,128,981,210	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,117,728,004	Appendix A input
		(, ,			
	Calculation of General Plant In Service	Source		Year	Balance	
20	December	204.99b		2021	1,376,963,716	
						•
	December	204.99g		2022	1,465,275,063	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,421,119,389	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2021	13,476,057,172	
36		Monthly Balances		2022	13,481,566,763	
	February	Monthly Balances		2022	13,486,513,579	
	March	Monthly Balances		2022	13,485,374,816	
39	April	Monthly Balances		2022	13,506,304,311	
	May	Monthly Balances		2022	13,536,696,905	
	June	Monthly Balances		2022	13,562,748,864	
				2022		
	July	Monthly Balances		2022	13,534,110,202	
	August	Monthly Balances		2022	13,540,308,309	
44	September	Monthly Balances		2022	13,553,607,654	
45	October	Monthly Balances		2022	13,564,872,702	
	November	Monthly Balances		2022	13.581.202.931	
				2022	13,506,299,204	
	December	204.46g				· · · · · · · · · · · · · · · · · · ·
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,524,281,801	
49	Electric Plant Sold	204.102g			0	
-10		9				
i						
0.5-	T. C. D. C. C. C.	/ " 44.00.04.04.45.5.5"		-	00 000 005	la real d
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	32,229,063,918	Appendix A input

Accumulated Depreciation Worksheet

nated Depreciation Worksheet				
Calculation of Transmission Accumulated Depreciation	Source			Balance
51 December	Prior year 219.25c		2021	2,045,200,003
52 January	Monthly Balances		2022	2,052,119,920
53 February	Monthly Balances		2022	2,059,475,977
54 March	Monthly Balances		2022	2,068,983,819
55 April	Monthly Balances		2022	2,078,315,470
56 May	Monthly Balances		2022	2,082,117,131
	Monthly Balances		2022	2,088,400,251
	Monthly Balances		2022	2,098,493,463
59 August	Monthly Balances		2022	2,108,462,104
				2,119,231,841
	Monthly Balances			2,128,128,402
S2 November	Monthly Balances			2,136,330,715
33 December			2022	2,146,075,860
		(Note M)	True-up	2,093,179,612
•		` '		
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
55 December	Prior year 219.26c		2021	3,143,599,734
	Monthly Balances		2022	3,150,656,606
	Monthly Balances			3,157,330,834
	Monthly Balances		2022	3,168,302,674
	Monthly Balances			3,175,187,175
				3,181,116,975
71 June	Monthly Balances		2022	3,191,007,247
555555555555555555555555555555555555555	can A Line #s. Descriptions, Notes, Form 1 Page #s and Instructions Calculation of Transmission Accumulated Depreciation December January Franciscopy	Bit N Line #s. Descriptions, Notes, Form I Page #s and Instructions Source Calculation of Transmission Accumulated Depreciation Source 71 December 2 January Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances My Monthly Balances Monthly Balances Monthly Balances My Monthly Balances My Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Morthly Balances Monthly Balances Morthly Balances Monthly Balances Morthly Balances Prior year 219.26c Monthly Balances Monthly Balances Monthly Balances	Bell A Line #8 Descriptions Notes from 1 Page #8 and Instructions Calculation of Transmission Accumulated Depreciation December	Source

		July	Monthly Balances		2022	3,197,283,487	
		August	Monthly Balances		2022	3,202,634,264	
		September	Monthly Balances		2022	3,210,164,947	
	75	October	Monthly Balances		2022	3,217,584,737	
	76	November	Monthly Balances		2022	3,227,063,677	
	77	December	219.26c		2022	3,234,824,181	
	78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,188,981,272	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December	Prior year 200.21c		2021	725,504,660	
	80	December	200.21c		2022	736,465,711	
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	730,985,185	
		• .					
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2021	519,932,106	
	83	December	219.28c		2022	565,097,827	
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	542,514,966	
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	85	December	Prior year 219.20 through 219.24		2021	4,965,743,651	
	86	January	Monthly Balances		2022	5,017,689,378	
	87	February	Monthly Balances		2022	5,069,128,473	
	88	March	Monthly Balances		2022	5,111,803,043	
	89	April	Monthly Balances		2022	5,154,846,252	
	90	May	Monthly Balances		2022	5,196,560,150	
	91	June	Monthly Balances		2022	5,229,442,245	
	92	July	Monthly Balances		2022	5,252,184,624	
	93	August	Monthly Balances		2022	5,298,194,812	
	94	September	Monthly Balances		2022	5.355.745.624	
	95	October	Monthly Balances		2022	5.405.398.879	
	96	November	Monthly Balances		2022	5.448.990.721	
	97	December	219.20 through 219.24		2022	5.395.121.233	
	98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	5.223.142.237	
			, , , , ,				
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,047,818,088	
		· · · · · · · · · · · · · · · · · · ·					
	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,778,803,273	

Materials & Supplies

naterials & 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	
Chalamatou Stores Expense	Current Year	227.16c	ů .	
			<u> </u>	
39	(Note N) Appendix A input	True-up	beg-of-year and end-of-year average	
Construction Materials & Supplies	Prior Year	227.5c	203,514,526	
Contraction Materials & Supplies	Current Year	227.5c	251.987.732	
42	(Note N) Appendix A input	True-up	227,751,129 beg-of-year and end-of-year average	
Transmission Materials & Supplies	Prior Year	227.8c	815,425	
Transmission waterials & Supplies				
	Current Year	227.8c	1,327,748	
45	(Note N) Appendix A input	True-up	1,071,587 beg-of-year and end-of-year average	
	, ,		,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,	
			l .	

TC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,055,726)	29.23%	(308,583)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes	24,871			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	20,920 22,896	29.23%	6,692	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

				Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Related	Non-transmission Relat	ed Details
Land Held for Future Use						
	Prior Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,815,058		beg-of-year and end-of-year average
			1			

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A	djusted Total	Details
uded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Council on Renewable Energy	component of 335 Ln 1b	22,500		22,500	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,195		9,195	
CEATI International	component of 335 Ln 1b	52,300		52,300	
Edison Electric Institute	component of 335 Ln 1b	998,682	998,682		
Intermountain Electrical Association	component of 335 Ln 1b	19,000		19,000	
North American Transmission Forum	component of 335 Ln 1b	102,957	102,957		
Northwest Hydroelectric Association	component of 335 Ln 1b	1,340		1,340	
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	119,143		119,143	
Renewable Energy Wildlife Institute	component of 335 Ln 1b	35,000		35,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
UMS Group	component of 335 Ln 1b	42,000		42,000	
	Page 335, Line 1 Subtotal	1,421,742			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	307,288		307,288	
Other (Individually less than \$5,000)	Page 335, Line 35	77,097		77,097	
Directors' Fees - Regional Advisory Board	Page 335, Line 42	14,000		14,000	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	619,898	619,898		
Total	(Note C)	Appendix A Input		718,488	
OP					
Fixed PBOP expense		Annual Update Informationa	Filing	1,458,057	
Actual PBOP expense		Attachement 17	g	1,458,057	
Adjusted total (Current year actual)		Appendix A Input	True-up		horized Filled Expense minus Actual Expense
			r	2 7100	,
perty Insurance					
Property Insurance Account 924	(N. 1. 5)	320.185b		4,518,334	
	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Regulatory	Expense Related to Transmission Cost Support						
				Transmission			
				Related			
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Ap	pendix A input Non-	transmission Related De	tails	
Direc	ctly Assigned A&G						
Specific Tra	ansmission related Regulatory Expenses						
	* * *						
	Federal Energy Regulatory Commission:						
	Annual Fee	350.19d	3,092,400	3,092,400			
	Annual Fee - hydro	350.20d	3,155,288		3,155,288		
	Transmission Rate Case	350.21d	177.164	177,164			
	Other Regulatory	350.22d	964.834	514.863	449,971		
67	Total	sum	7,389,686	3,784,427	3,605,259		
		-2	.,000,000	-, /, -2/	2,000,200		

Safety Related Advertising Cost Support

			Safety Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount A	Appendix A Input	Non-safety Related Details	
Directly Assigned A&G					
68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	15,720	0	15,720 Based on FERC 930.1 download	

Education and Out Reach Cost Support

			Education &			
		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	15,720	0	15,7	720 Based on FERC 930.1 download	
		·				

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	239,534,044	(473,013)	239,061,031
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,448,335		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	884,337		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,516,573		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,849,245	0	10,849,245 Adjustment for Ancillary Services Accounts 561-561.5
				_	
55	Less: Account 565	320.96b	163,235,255	0	163,235,255

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	Appendix A Input
168 Interest on Network Upgrade Facilities	5,813,346 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	or Year	Enter negative	(147,966,140)
	Curn	rent Year	Enter negative	(154,590,849)
Network Upgrade Balance	(Note N) Appe	endix A input	True-up	(151,278,495) beg-of-year and end-of-year average
	, , ,			

Depreciation 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	137,423,038
	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	137,423,038 Appendix A Input
Ger	eral Plant			
	Depreciation expense (403)	(Note H)	336.10b	49,920,325
	Amortization of limited term electric plant (404)	(Note H)	336.10d	432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724 Appendix A Input
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	64,151,576
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	64,151,576 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
	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.		
61	Total	sum	Appendix A Input

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Comm																
Instruction Sumn		Action														
Step Month 1 April	Year Year 2		040)													
		TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2														
	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	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., 2	010)													
і Арііі	16012	\$ - Rev Req based on Year 1 data	Must run Appendix A to get this number (without	leaste in lines 4C or 24 of Appen	odio AV											
		Nev Key pases on Teal Tuala	was full Appellak A to get this hamber (without	riputs in lines to or 34 or Appen	LLIX My											
2 April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	eynerted to be in service in Year 2 (e.g. 2011) in nor	iartion and nonvilates for articals	e ac innute to Attachment	7 (hut not Annandiv A) f	for true un									
2 7411	Plant In Service	TO COMMISSION COPYROOD AND OTHER DATE OF THE PROPERTY OF THE P	expected to be in service in real 2 (e.g., 2011) in pre-	godion and populates for action.	J dJ iipadi to readerness	r (but not reportant rt) i	ioi iiuc up.	CWIP		Plant In Service				CWIP		
	(A)	(B) (C) (D)	(E) (F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	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 Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	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 / 13)	
	(Excl Energy Gateway)	Segment B Segment C	Segment D Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	rreigning	randant (rt x E)	rendent (o x c)	(117 10)	(10)	remodit (ICX E)	(0710)	
CWIP Balance	(Excitating) Colomby)	ocgining occurs	organiza organiza	ought.	oogiicii o	ocginent ii	rotal (ocginents 5-11)	(could) dily)								
Dec (prior year)								2	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 Transmission	Plant Additions and CWIP (we	eighted by months in service)														
										Input to Line 16 of Appendix A						Not for true-up
										Input to Line 34 of Appendix A					L,	Not for true-up
Step Month	Year	Action										_				
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula								Estimated Life			58			
		\$ -	Must run Appendix A to get this number (with inp	uts in lines 16 and 34 of Append	lix A)					Estimated Depreciation for						
										Jan	11.5		-			
4 May	Year 2	Post results of Step 3								Feb	10.5		-			
		\$ -	Must run Appendix A to get this number (with inp	uts in lines 16 and 34 of Append	lix A)					Mar	9.5		-			
										Apr	8.5		-			
5 June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)								May	7.5		-			
		\$ -								Jun	6.5					
										Jul	5.5					
										Aug	4.5		-			
										Sep	3.5		-			
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)								Oct	2.5					
		Rev Req based on Prior Year data	Must run Appendix A to get this number (without	inputs in lines 16 or 34 of Appen	ndix A)					Nov	1.5					
										Dec	0.5		-			
										Total Estimated Depreciat	on for Attachment 7					
													-			
7 April	Year 3	Reconciliation - actual data														
		Result of Formula for Reconciliation	Must run Appendix A to get this number (with inp	uts in lines 16 and 34 of Append	lix A)											

Schedule 1 Reconciliation

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line							_										
1	New Plant Carrying (Charge															
2	Fixed Charge Rate	Formula Line		d of Construction (CIAC)													
3	A	157 164		Net Plant Carrying Charge without		Danasalatian				9.2802%							
4	В	164		Net Plant Carrying Charge per 100 Line B less Line A	Basis Point in ROE without	Depreciation				9.8424%							
-	-																
6 7	FCR if CIAC D	158	1	Net Plant Carrying Charge without	Depreciation, Return, nor	Income Taxes				2.4718%							
	The FCR resulting fr	rom Formula in	a given vear is use	d for that year only													
	Therefore actual rev	enues collected	l in a year do not c	hange based on cost data for sub	sequent years												
	In the True-up, the a																
	Columns and rows n	nay be added to		Fransmission CWIP	Tran	smission PIS Actuals		Trans	smission PIS Projection								
				Energy Gateway only)		Gateway Segment B-H)			gy Gateway Segment B-H)							
8 Useful life of the project	Life				58.00			58.00									
IIV-II If also an about a bound of a lower and																	
"Yes" if the customer has paid a lumpsum payment in the amount of the investment																	
9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	oints)	0		50			50									
From line 3 above if "No" on line 13 and 11 from line 7 above if "Yes" on line 13	9.8% ROE		9.2802%		9.2802%			9.2802%			9.2802%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.2802%		9.5613%			9.5613%			9.2802%						
13 13 Month Net Plant or CWIP Balance	Investment		-		1,883,237,384			-									
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		32,469,610			-			-						
			13 Month Net					13 Month Net			13 Month Net						ransmission incentive
		Invest Yr	Plant or CWIP Balance	Depreciation Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	- Revenue	287,225,425	4,836,783	31,491,756	-		-	-	- Depreciation	-	\$ 31,491,756			(
16	W Increased ROE	2010	-		287,225,425	4,836,783	32,299,163	-	-		-	-	-	\$ 32,299,163	\$ 32,299,163		\$ 807,407
17 18	W 9.8 % ROE W Increased ROE	2011	-		784,113,653 784,113,653	13,727,954 13,727,954	86,494,939 88,699,126	-	-		-	-	-	\$ 86,494,939 \$ 88,699,126	\$ 88,699,126	86,494,939	\$ 2,204,187
19	W 9.8 % ROE	2011 2012			785,864,997	13,960,855	86,890,368				-		-	\$ 86,890,368	\$ 00,099,120	86,890,368	\$ 2,204,107
20	W Increased ROE	2012	-		785,864,997	13,960,855	89,099,478	-	-		-	-		\$ 89,099,478	\$ 89,099,478	00,000,000	\$ 2,209,110
21	W 9.8 % ROE	2013	-		1,039,140,449	18,682,869	115,116,744	-	-	-	-	-	-	\$ 115,116,744		115,116,744	
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-		1,039,140,449 1,164,054,968	18,682,869 21,135,829	118,037,825 129,161,969	-	-		-	-		\$ 118,037,825 \$ 129,161,969	\$ 118,037,825	129,161,969	\$ 2,921,081
24	W Increased ROE	2014			1,164,054,968	21,135,829	132,434,192							\$ 132,434,192	\$ 132,434,192	123,101,303	\$ 3,272,223
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	150,079,721	-	-	-	-	-	-	\$ 150,079,721		150,079,721	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-		1,350,166,903 1,463,059,094	24,782,100 29,386,385	153,875,115 165,160,580	-			-			\$ 153,875,115 \$ 165,160,580	\$ 153,875,115	165,160,580	\$ 3,795,394
28	W Increased ROE	2016	-		1,463,059,094	29,386,385	169,273,320	-			-		-	\$ 169,273,320	\$ 169,273,320	100,100,000	\$ 4,112,740
29	W 9.8 % ROE	2017	-		1,439,903,455	29,467,919	163,093,235	-	-		-	-	-	\$ 163,093,235	5	163,093,235	
30 31	W Increased ROE W 9.8 % ROE	2017 2018	-		1,439,903,455 1,413,360,220	29,467,919 27,214,371	167,140,883 158,376,432	-		-	-	-	-	\$ 167,140,883 \$ 158,376,432	\$ 167,140,883	158,376,432	\$ 4,047,648
32	W Increased ROE	2018			1,413,360,220	27,214,371	162,349,465							\$ 162,349,465	\$ 162,349,465	100,310,432	\$ 3,973,034
33	W 9.8 % ROE	2019	-		1,386,203,297	27,215,321	155,857,177	-	-			-	-	\$ 155,857,177		155,857,177	
34 35	W Increased ROE W 9.8 % ROE	2019 2020			1,386,203,297 1,471,003,295	27,215,321 28,854,427	159,753,871 165,365,857		-			-	-	\$ 159,753,871 \$ 165,365,857	\$ 159,753,871	165,365,857	\$ 3,896,694
36	W Increased ROE	2020			1,471,003,295	28,854,427	169,500,928							\$ 169,500,928	\$ 169,500,928	100,000,007	\$ 4,135,071
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	220,634,715	-	-			-	-	\$ 220,634,715		220,634,715	
38 39	W Increased ROE W 9.8 % ROE	2021 2022			1,965,162,841 1,921,488,942	38,264,499 38,164,915	226,158,896 216,482,124		-			-	-	\$ 226,158,896 \$ 216,482,124	\$ 226,158,896	216,482,124	\$ 5,524,181
40	W Increased ROE	2022			1,921,488,942	38,164,915	210,462,124							\$ 210,462,124 \$ 221,883,535	\$ 221,883,535	2 10,402,124	\$ 5,401,411
41	W 9.8 % ROE	2023	-		1,883,237,384	38,163,788	212,931,192	-	-			-	-	\$ 212,931,192		212,931,192	
42 43	W Increased ROE W 9.8 % ROE	2023 2024			1,883,237,384	38,163,788	218,225,076		-			-	-	\$ 218,225,076	\$ 218,225,076		\$ 5,293,884
43	W 9.8 % ROE W Increased ROE	2024	:					:				-	-	\$ -	s -		\$ -
45	W 9.8 % ROE	2025	-		-			-			-	-	-	\$ -		-	
46 47	W Increased ROE	2025	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	:			-		:	-			-	-	\$ - \$ -	\$ -		s -
49	W 9.8 % ROE	2027	-		-			-	-	-		-	-	\$ -		-	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-		-	-	-	-	-	-	-	-	-	\$ -	s -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028			-	-			-			-	-	\$ - \$ -	s -		s -
53	W 9.8 % ROE	2029	-		-	-		-	-	-		-	-	\$ -		-	
54	W Increased ROE	2029	-		-	-		-	-			-	-	\$ -	\$ -		\$ -
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PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2022

New			Oregon		Washingt		Californi		Utah		Wyomin		AZ, CO, MT		ldaho		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)
		Land Rights															1.06%
1 2		Structures and Improvements															1.36%
		Station Equipment															1.78%
4		Towers and Fixtures															1.44%
		Poles and Fixtures															2.15%
- 6		Overhead Conductors and Devices															1.81%
1		Underground Conduit															1.55%
8		Underground Conductors and Devices															1.61%
	35	Roads & Trails															1.21%
10)	Unclassified Transmission															1.73%
11		Land Rights	1,200.00	1.82%	95,314.98	2.50%		0.00%	87,095.35	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12		Structures and Improvements	102,363,865.08	2.07%	13,974,856.07	2.06%	4,269,618.58	1.99%	103,181,298.84	2.55%	17,302,219.69	2.28%	243,969.91	1.76%	14,312,590.03	1.84%	
13		Office Furniture and Equipment - Furniture															5.00%
14		Office Furniture and Equipment - Personal Computers															20.00%
15		Office Furniture and Equipment - Equipment															12.50%
16		Store Equipment															4.00%
17		Tools, Shop and Garage Equipment															4.17%
18		Laboratory Equipment															5.00%
19		Communication Equipment															4.30%
20		Communication Equipment - Mobile Radio Equipment															9.09%
2		Miscellaneous Equipment															5.00%
22	2	Unclassified General	18,900,344.85	3.64%	2,896,617.22	3.31%	1,998,158.04	5.48%	21,825,102.91	4.97%	8,689,091.23	5.56%	586,763.61	2.77%	2,705,916.83	4.61%	
1		<u> </u>															
23		Franchises and Consents															5.16%
24		Miscellaneous Intangible Plant															6.10%
2	390.	Leasehold Improvements - Gen															2.79%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last
- 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 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 2022 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 333.7 (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
- 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

							OA.	TT (Part III - N	letwork Service	e) - Average of	current year and	prior two years										1 [
Column	e	f1	12	ß	14	15	f6	17	f8	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	- 1] [
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	
Jan	8,358	5.65	3.10	29.59	0.81		0.13	0.16	0.01	19.17	15.11	10.39	47.98	0.01	0.01	34.07	1.13	272.11	112.61	2.60	555	1 1
Feb	8,322	6.54	3.29	32.88	1.37	0.20	0.07	0.09	0.01	20.70	14.97	11.13	50.85	0.01	0.01	33.95	1.08	301.64	114.81	2.50	596	
March	7,818	5.97	3.27	27.14	1.19	0.12		100	0.01	21.90	14.96	10.20	45.80	0.01	0.01	33.76	1.02	285.62	108.97	2.40	562	
April	7,280	5.71	3.04	24.43	1.00	0.37		0.02	0.01	19.32	14.74	9.50	43.12	0.33	0.34	33.83	1.06	214.97	63.65	1.97	437	
May	8,376	4.77	3.06	13.64	0.43	0.38			0.62	13.14	16.91	9.17	36.04	0.53	3.02	33.90	0.98	138.88	80.13	2.06	358	
Jun	10,141	5.50	3.69	19.62	0.36	0.15		0.01	1.21	15.36	19.27	10.09	47.79	0.55	3.24	34.24	1.29	180.29	98.94	2.25	444	
Jul	10,784	5.41	3.86	17.64	0.47	0.30			1.38	15.55	18.84	11.11	56.21	0.63	3.16	34.40	1.34	190.47	112.89	2.55	476	
Aug	10,572	6.03	3.59	18.85	0.36	0.17		2.0	1.33	16.91	19.26	11.36	59.03	0.58	3.02	34.15	1.33	161.96	112.68	2.65	453	
Sept	9,890	5.27	3.47	15.51	0.31	0.19		0.03	1.09	13.79	18.05 15.75	10.53	50.12	0.50	2.75	34.11 33.95	1.28	144.18	103.62 86.04	2.58	407	
Oct	7,522 7.935	5.65 5.28	2.99 3.08	20.87 25.07	0.65 0.91	0.13	0.18	0.11	0.00	14.60	15.75	9.07 9.65	37.16 42.21	0.25	0.27	33.68	1.01	189.98 245.40	95.74	1.97 1.52	423 494	
Nov Dec	7,930 8,668	5.34	3.10	33.46	1.06	0.29	0.18	0.11	0.01	18.32	14.23	11.87	53.40	0.00	0.01	33.80	0.95	340.03	115.88	2.61	494 635	1
Total	105.667	67	40	270	1.00	0.21	0.22	0.12	0.01	206	197	124	53.40	0.00	16	408	13	2.666	1,206	201	5,840	1 1
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			ther Service		
	jδ	j4	j3	ρ	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	os	OS
		RS 262/263	RS 280	RS 637	RS 297
896		306	103	59	429
871		297	93	56	424
839		312	92	46	390
800		236	122	46	396
1.136		301	136	81	617
1,322		305	161	125	730
1.478		320	165	157	837
1,543		301	217	158	866
1.452		293	193	145	821
868		276	125	54	412
895		302	122	57	414
905		288	115	51	450
13,005		3,537	1,645	1,037	6,787
1.084		295	137	86	566

gi Black p In	g2 g3 sk Hills, nc. BP	g4 A BPA	g5 Idaho Power Ida	g6 gi	7 g8 Thermo	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	930	g31	9					
	k Hills, nc. BP	A BPA	Idaho Power Ida	h-0 4	Thermo	. No																												
LT	TO 17			norowei Avai	ngrid 1	Power	x Poweres	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie People's Utility District B	Evergreen liopower, LLC	Ai Garrett Solar	irport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex I	² owerex		City of Roseville			ı			Divisor
SA	A 67 SA 1	P LTP 79 SA 656	LTP SA 212 S	LTP LT SA 1023 SA 8	TP LTP 895 SA 56	LTP 88 SA 16	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP 3A 899/ SA 90	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	SA 868	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995		LTP SA 881	Total LTP	Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
855 855 855 855 855 950 950 950 950 950 855	50 50 50 50 50 50 50 50 50 50 50 50	- 51 - 51 - 51 - 51 - 51 - 51 - 51 - 51	50 50 50 50 50	80 80 80 80 80 80 80 80 80 80	30 30 30 30 30 30 30 30 30 30 30 30 30 3	11 11 11 11 11 11 11 11 11 11 11 11 11	80 10 80 10 80 10 80 10 80 10 80 10 80 10 80 10 80 10 80 10	000 100 000 100 000 100 000 100 000 100 000 100 000 100 000 100 000 100 000 100	0 100 0 100	99 99 99 99 99 80 80 80 80	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	19 19 19 19 19 19 19 19 19 19	25 25 25 25 25 25 26 25 25 25 25 25 25 25 25 25 25 25 25 25	15 15 15 15 15 15 15 15 15 15 15 15	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	48 48 48 48 48 48 48 48 48 48 48	25 25 25 25 25 25 25 25 25 25 25 25 25 2	5 5 5 5 5 1 1 1 3 5 5	117 117 117 117 117 122 122 122 122 118 113	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	50 50 50 50 50 50 50 50 50 50 50	150 150 150 150 150 150 150 150 150 150	100 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	50 50 50 50 50 50 50 50 50 50	3,589 3,589 3,589 3,589 3,589 3,720 3,716 3,716 3,718 3,616 3,485 3,485	9,809 9,785 9,220 8,518 9,870 11,908 12,735 12,568 11,750 8,813 9,324 10,208	9,910 9,885 9,314 8,605 9,970 12,027 12,868 12,695 11,865 8,902 9,415 10,312	243 206 210 210 177 174 163 161 175 185 216	10,153 10,095 9,524 8,815 10,147 12,201 13,030 12,856 12,044 9,085 9,637 10,511	13,742 13,884 13,113 12,404 13,736 15,921 16,746 16,572 15,762 12,701 13,122 13,996
735	600 50	- 673	250	960	360	132 5	80 1,20	0 1,20	0 900 6 75	1,093	48	228	300	180	120	120	576	300	50	1,417	1,200	1,200	1,200	600	1,800	1,200	1,200	600				2,317	128,098	171,499 14,292
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56 - 80 20 11 80 100 100 99 4 19 25 15 10 10 48 25 5 117 100 100 10 10 50 150 10 10 10 10 20 150 10 10 10 10 10 10 10 10 10 10 10 10 10

Network + LTI	Total Network Load	Behind-the Meter	1% growth	Total Network & OS
13	10,153	243	9,910	9,809
13	10,095	206	9,889	9,789
13	9,524	210	9,314	9,220
12	8,815	210	8,605	8,518
13	10,147	177	9,970	9,870
15	12,201	174	12,027	11,908
16	13,030	163	12,868	12,739
16	12,856	161	12,695	12,568
15	12,044	175	11,869	11,750
12	9,085	182	8,902	8,813
13	9,637	218	9,419	9,324
13	10,511	199	10,312	10,208
17	128,098	2,317	125,781	124,513
14	10.675	193	10.482	10.376

PacifiCorp Attachment 9a1 - Load(Current Year) 2022

											OATT (Part I	II - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
							BPA: Benton			BPA Airport			Energy					Avangrid	E	BPA South East			
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	2	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.79	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

					Oth	ner Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,280	1,119	1,597	3,457		13,454.22

PacifiCorp Attachment 9a1 - Load (Current Year)

											OATT (Part	III - Network S	ervice)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
													Calpine										
													Energy										
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South	BPA Idaho		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	ı
																							Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total		•	6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (Part I	II - Network Se	ervice)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid			BPA Idaho			
Customer			PacifiCorp					PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho		Renewables Inc.	NTUA	
Class	_	_	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	SA 894	Total NFO
RS / SA	Day	Time	•				SM 339	SM 330	SM 021	SA 000	SA 9/3	SA 020				SA 300	SA 1/5					SM 0/0	SM 094	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12		21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-			15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-			15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34			-		13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38			0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9b - Load Divisor for True up

												2022		Assertment 30 - t	.coad Divisor for I	roe up													
											OATT (Part	III - Network Sen	vice)														Other Service		
olumn		ſ	e	ff	12	13	55	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1	j1	12	3	4		
Oustomer Class 85 / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 308	BPA Gazley NFO SA 229	BPA Clarke PUD E NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 247	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO Sta 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO	UAM OS RS 2	PS UMPA i OS 97 RS 637	Deseret OS RS 290	Western An Power Administrati OS BS 262/26	ion	Total OS
ito.		18:00	0.514	4.91	3.05	30.16	un uu	UN 300	004	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.05	2.62	569.732		/01 E	2 6	10 2		032
Fah		8.00	8,805	6.78	3.46	39.66	168			0.12	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661.053		442 4		79 2		862
Aarch		8:00	8,249	6.55	3.12	31.40	1.40				0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633.157		436 4	6 1	14 2		885
lpril .	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50			0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	495.702		431 3	3 1	08 2	72	844
fay	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51			0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	363.977		630 8	7 1	45 25		1,153
lun	27	18:00	10,216	6.29	3.49	18.39	0.35	0.05			0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452.262		786 13	9 1	61 2		1,371
ul	28	17:00	11,015	5.75		18.67	0.62				1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501.014		853 163		56 21		1,459
lug	31	17:00	10,623	6.14		17.34	0.33				1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465.333		910 171	0 1	85 21		1,547
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30				1.15	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	448.664		947 183	2 2	00 2		1,612
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30				0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	325.615		496 73	2 1	13 3	JO .	981
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44		0.01	33.75	0.68	296.01	107.88	2.21	572.577 699.435		434 60	5 1	17 3		933
Jec	22	1800	108.914	70.74	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	220.92	13.43	600.82		0.01	419.97	0.62	2 796 35	1,349.75	28.26	699.435		7 290 1 111	3 1	97 34		13,454
Avo 12CP		_	108,914	70.74	39.34	285.78	9.33	2.38	0.53	0.39	0.45	17.25	220.92	133.19		0.28	15.62	409.97 34.16	10.42	2,796.35	1,349.75	28.26	6,190 516		,28U 1,115 607 9	9 1,5	9/ 3,40 33 21	ar :	13,454
~~~~												-10	-11	OATT	Part II Long-Term		oint Transmis	sion Service	-17	-11	-10	-20	-24	-02	-51		-00	-77	-50

1.09.10							-																																
			1											DATE	Part II Long-Ter	n Firm Point to J	Point Transmiss	ion Service																					
Column			g1	g2	93	94	gš	96	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	922	g23	g24	925	g26	927	g28	g29	930	931	932 933	9				
Custom	r		PaofiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	EWEB	Garrett Solar	Airport Solar	Falls Creek	Shell Energy Losses NA					Divisor
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	Total Netwo	rk Behind- the		Network + OS
RS	SA Day	Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 995	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 605	SA 966	SA 965	SA868	SA 791		& OS	Meter	Load	+ LTP
Jan Feb March April May Jun Jul			1,921 1,921 1,921 1,921 1,921 2,016 2,016 2,016	3 3 3 3 3 3	0 50 0 50 0 50 0 50 0 50 0 50		5 5 5 5 5 5	5 50 5 50 5 50 5 50 5 50 5 50 5 50	13 13 13 13 13 13 13 13		2 2 2 2 2 2 2 2	10 10 10 10 10 10	50	11 11 11 11 11	80 80 80 80 80 80	100 100 100 100 100 100	100 100 100 100 100 100	100 100 100 100 100 100	50 50 50 50 50 50 50 50	150 150 150 150 150 150	100 100 100 100 100 100 100	100 100 100 100 100 100	10 10 10 10 10 10	0 100 0 100 0 100 0 100 0 100 0 100 0 100	- - - 100 100	99 99 99 99 99 80 80	4 4 4 4 4 4	19 19 19 19 19	2 2 2 2 2 2 2	21 22 22 23 24 24 24 25 24 25 26 27 27 27 28 28 28 28 28 28 29 29 29 29 29 29 29 29 29 29 29 29 29	5 10 5 10 5 10 5 10 5 10 5 10 5 10	50 50 50 50 50 48 48	5 5 5 5 5 5 1	- 99 - 99 - 98 - 102 - 122 - 122	3,459 3,459 3,459 3,459 3,562 3,706 3,702	10,6 10,3 9,7 9,1 9,6 12,6 12,6	16 221 27 191 96 211 90 205 51 165 39 182 174 154	1 10,237 1 10,518 1 9,978 5 9,365 9,816 2 12,221 4 13,129 8 12,784	13,696 13,977 13,437 12,823 13,378 15,927 16,831 16,486
Sept Oct Nov Dec			2,016 2,016 2,016 1,855 1,855	3 3 3 3	0 50 0 50 0 50 0 50		5 5 5 5	5 50 5 50 5 50 5 50	13 13 13 13		2 2 2 2 2	10 10 10 10	50 50	11 11 11	80 80 80	100 100 100 100	100 100 100 100	100 100 100 100	50 50 50 50	150 150 150 150	100 100 100 100	100 100 100 100	10 10 10	0 100 0 100 0 100 0 100	100 100 100 100	80 80 99	4 4	19 19 19	25 25 25 25	21 22 23 24 24	5 10 5 10 5 10 5 10	48 48 48 48	3 5 5	- 122 - 122 - 122 - 114 - 114	3,704 3,706 3,506 3,506	12,6 8,7 9,5 10,5	54 137 33 168 53 198 98 145	7 12,791 8 8,951 10,151 5 10,743	16,495 12,657 13,657 14,249
Total			23,395	36	0 600	-	67	2 600	156		24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,20	0 1,200	800	1,093	48	228	300	300	0 120	586	50	- 1,335	42,929	128,5	i8 2,125	5 130,683	173,612
Avg 12	Р		1,950	3	0 50		5	5 50	13		2	10	21	- 11	80	100	100	100	50	150	100	100	10	0 100	67	91	- 4	19	25	25	5 10	49	- 4	- 111	3,577	10,7	13 177	7 10,890	14,468

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

## Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance								
1110000	146140	A/Amort-Soft Dev	(568,614,363)								
1110000	146200	A/Amort-Oth Intang	(130,830,061)								
1110000	146201	A/Amort-Hydr-Klamath	0								
1110000	146210	A/Amort-Oth Lic/Hydr	(23,266,302)								
1110000	146230	A/Amort-LsHld Imprmt	(13,754,984)								
	Attachment 5 input: Total Accumulated Amortizat										

#### PacifiCorp Attachment 11 - Prepayments

#### Prepayments Detail - 2022

FERC Account	Account Number	Account Description	Category	20	21 Year-end Balance		2022 Year-end Balance	L	oY-EoY Average	Other	100% Transmission	PI	ant-related	lah	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	¢.	17,347,567	•	20,927,068	6	19,137,318	Other	100 /6 Transmission	•	19,137,318	Lai	oi-relateu
1031000	132012	Prep Ins-All Purpose Insurance	Plant-related	9	2,316,931	\$		ą.	2,565,633			9	2,565,633		
	132012	Prep Ins-D&O Liability	Labor-related	\$	2,310,331	\$		S	2,303,033			Ψ	2,303,033	\$	
	132013	Prep Ins-Dao Elability  Prep Ins-Minority Owned Plants	Other	9	311.635	\$		S.	316.792	\$ 316,792				ų.	
	132045	Prepaid Workers Compensation	Labor-related	ψ	114.760	\$		9	111.442	ψ 310,792				\$	111.442
	132055	Prepaid Employee Benefit Costs	Labor-related	Ψ	1,632,238	\$		9	1,580,613					ψ e	1,580,613
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	9	1,032,230	\$		ą.	1,360,613			Ф		Ģ	1,000,013
	132723	I/C Prepaid Captive Flop Illsur - MEHC	Plant-related	9		\$		\$	-			\$			
1652000	132723	OR-Prepaid Property Tax	Plant-related	\$	20,070,575	\$		\$	21,405,965			\$	21,405,965		
1002000	132101	Prepaid Taxes (Federal, State, Local)		Þ	29,204	\$	29,204	à	29,204	\$ 29,204		Þ	21,405,965		
	132924	Other Prepayments - Oregon DOE Fee	Other Other	\$	860,083	\$		\$	808,559	\$ 808,559					
1652100	132924	Prepaid Emissions Permit Fees (UT)	Other	Þ	625,994	\$		Ψ.	681,077	\$ 681,077					
1002100				S	020,994	\$		ð	001,077	\$ 001,077					
	132096	Prepaid RECs for RPS (WA)	Other	•	7 700 707	\$		\$		\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	7,796,707		-,,	\$	5,859,447	\$ 5,859,447					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	6,440,950	\$	-,000,0-1	\$	4,420,439	\$ 4,420,439					
	132310	Prepaid Rating Agency Fees	Other	\$	39,498	\$	35,356	\$	37,427	\$ 37,427					
	132320	Prepaid Surety Bond	Other	\$	-	\$		\$	-	\$ -					
	132548	Prepaid Cedar Springs II	Other	\$	-	\$		\$	253,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	,	\$	207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	,	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102	\$	146,102	\$ 146,102					
	132564	Prepaid High Plains	Other	\$	556,311	\$		\$	556,311	\$ 556,311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	_	\$	-	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	_	\$	-	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,133,351	\$	918,874	\$	1,026,113	\$ 1,026,113					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	402,423	\$		\$	480,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	_	\$		\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	s		\$		\$	_	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	s		\$		s		\$ -					
	132650	Prepaid Dues	Other	9		\$		\$	187,500	\$ 187,500					
	132700	Prepaid Rent	Plant-related	6	42.667	\$		6	42.667	Ψ 107,000	<u> </u>	•	42.667		
	132705	Prepaid Pole Contact Rental	Other	6	324,809	\$	213,579	6	269,194	\$ 269.194	<u> </u>	Ψ	42,007		
	132740	Prepaid O&M - Wind	Other	φ	89,949	S	86,856	9	88,402	\$ 88,402					
	132755	Prepaid Oxivi - Willia	Labor-related	9	100,000	S	83.714	S.	91.857	\$ 00,402				\$	91,857
	132755	Prepaid LGIA Transmission	Other	Þ	100,000	\$		\$	91,007	•				Þ	91,05
				9		\$		\$	-	÷ -					
	132831 132900	Prepaid BPA Transmission - Wine Country	Other	\$	1,250,603			\$	11,050,812	\$ 10.000.000	-			ŝ	1,050,812
		Prepayments - Other	Labor-related/Other	\$		\$		_		,,				\$	1,050,812
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,432,437	\$	.,,	\$	1,451,348	\$ 1,451,348					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,467,002	\$	-,,	\$	3,427,067	\$ 3,427,067					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	284,329	\$	,	\$	288,951	\$ 288,951					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	<u> </u>	\$		\$	-		<b></b>			\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	11,130,782	\$	16,251,904	\$	13,691,343					\$	13,691,343
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	-	\$ -	ļ				
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(15,805)	\$		\$	(7,902)			\$	(7,902)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(2,673,148)	\$	( //- /	\$	(3,580,982)	\$ (3,580,982					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	2,688,952	\$	.,,	\$	3,588,885	\$ 3,588,885					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,330,601	\$	2,206,988	\$	2,268,795	\$ 2,268,795					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	_	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	_	\$	_	\$	-	\$ -					
1655000	132400	Prepaid Mining Costs	Other	\$		\$	750,000	\$	375,000	\$ 375,000					
		Total Prepayments		\$	81,560,111	\$		\$	93,931,491	\$ 34,261,743	s -	\$	43,143,681	\$	16,526,067

 Allocator
 0.000%
 100.000%
 29.229%
 9.536%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ 12,610.673
 \$ 1,575,974

## PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2021 and 2022

	Prior year	Current year
Ochoco Substation	0	594,174
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1.517.970	2.112.145

		Prior year	Current year
Total - PacifiCorp	214.47d	14,811,003	14,174,575

### PacifiCorp Attachment 13 - Revenue Credit Detail

#### **Revenue Credit Detail**

### Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator

Description	Revenue	MW	0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: Summer Lake RS 369	0	n/a	1
BPA: GTA West RS 237	4,905,274	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA Goshen	0	n/a	1
BPA GTA Idaho Falls RS 299	0	n/a	1
Cowlitz RS 234	216,234	n/a	1
Deseret RS 280	n/a	133.1	0
Fall River RS 322	151,308	n/a	1
Foote Creek III, LLC SA 130 (No revenue credit)	0	n/a	1
Idaho RS 427 - Goshen (Exchange)	0	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric RS 137	3,314	n/a	1
Powder River (No revenue credit)	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,961	n/a	1
USBR Weber Basin RS 286	28,170	n/a	1
UAMPS RS 297	n/a	606.7	0
UMPA RS 637	n/a	93.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262 ("2436")	n/a	288.1	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	29,707	n/a	1
Schedule 11 Unauthorized Use of Transm.	0	n/a	1
EDP Renewables North America	161,540	n/a	1
SMUD	64,649	n/a	1
Additional OS Revenue Credit	4,506,239	n/a	1
Att 3 input: Total OS contract revenue credits	11,107,263	1,121.2	

39,488,427 **127,429,899** 

### Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	61,687,540
Third parties	6,144,059
Total short-term firm	67,831,599
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	26,253,931
Third parties	33,344,369
Total short-term non-firm	59,598,300
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	87,941,472

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

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

					Prior Year (month												
					end)						Current Year	(month end)					
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation															
Appendix A	input columns at																
Line	right		Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, ln 18 c,d	8.797.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.788.150.000	8.693.150.000	8.642.150.000	8.642.150.000	9.742.150.000
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		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, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	24,107,931	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	24,493,189	24,386,785	24,280,382	24,173,978	24,067,574	23,961,171	23,854,767	23,748,363	23,641,960	23,535,556	23,429,153	23,322,749	26,507,474
92	13-month average	42,264,539	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	42,678,915	42,416,984	42,691,329	42,427,925	42,164,521	41,902,612	41,639,204	41,375,795	41,112,387	40,851,297	40,591,344	40,331,392	49,255,311
93	13-month average	2,596,858	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,836,085	2,761,412	2,727,869	2,694,325	2,660,781	2,627,238	2,593,694	2,560,150	2,526,607	2,493,063	2,459,520	2,425,976	2,392,432
94	13-month average	1.586	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	2.945	2.718	2.492	2.265	2.039	1.812	1.586	1,359	1.133	906	680	453	227
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	404,320,904	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 256-257, ln 33 m	33,499,144	33,359,575	33,361,438	33,396,887	33,422,997	33,466,106	33,481,446	33,502,199	33,657,892	33,161,169	32,949,864	32,729,167	37,832,164
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		Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	318.911	368.335	369.808	369.808	369.808	369.812	369,812	369.812	369.812	367.493	366.356	366.356	399.982
100	12-month sum		Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	74,673	74.673	33.544	33.544	33.544	33.544	33,544	33,544	33.544	33.544	33.544	33.544	33.544
101	12-month sum		Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	(1,158)	227	227	227	227	227	226	227	227	227	227	227	227
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, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average		Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)		Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,213,677,222	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,913,344,935	9,979,210,264	10,012,491,910	10,043,629,269	10,078,071,633	10,010,909,096	10,026,135,098	10,217,898,733	10,326,609,475	10,435,161,802	10,459,101,125	10,534,166,147	10,741,074,399
114	13-month average	72,292,123	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	61,817,828	63,355,603	65,115,775	68,428,563	69,093,416	70,161,161	75,211,749	74,832,716	77,832,201	77,506,547	77,243,044	79,067,647	80,131,356
115	13-month average (enter negative)	(16,125,816)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(17,132,153)	(17,051,868)	(16,971,582)	(16,891,297)	(16,811,011)	(16,730,725)	(16,650,440)	(16,570,154)	(16,489,868)	(16,409,583)	(16,329,297)	(16,249,012)	(9,348,616)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-		Other Paid-In Capital (211)	Company records	1,102,063,956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(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, 2022)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,083,614
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,064,540
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	166,288,491
Total 353.4 Class Assets	180,716,758
Wind Generation Facilities	159,461,168
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	350,284,666

# PacifiCorp Attachment 16 - Unfunded Reserves

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

Schmidt Deligeries   Schmidt Spelaries   Sch			itegory	Ву Са			up	True-up	Current Year	Prior year	ed to:		Liability:				
Control State   Control Stat	Total Tr related				100%				December	December							
A CAST O'MANISAN CONTROLLE	Other Re		Labor	Plant	Transmission												
Mathematic March   Mathematic	(12.720)																
Machine   Company   Comp	(5.395)																
Ministration   Mini	(1.992)	(1.9				Other	(2.0)	(2.	(1.9)	(2.0)	426.3		242	248070	Unfunded	Estimate by Legal	idar (Wood Hollow)
Notes Produced Products of Pailer Bulletine - Treatments on   Emine by CET   United   24100   229   301019   445   123   107   123   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107   107	(0.135)	(0.				Other	(0.1)	(0.	(0.2)	(0.1)	426.5		242	248070	Unfunded	Estimate by Legal	BTL Settlements (Other)
Accord Progress for Pass Refunds - Verboscae	(0.185)	(0.1				Other	(0.2)	(0.	(0.0)	(0.2)	555	505206	242	248025	Unfunded	Estimate by C&T	Wholesale Contingent Liabilities
Trapport files Relational Section Collegation  Elements by Fuel  Lindand Section Collegation  Elements by Fuel  Lindand Section Collegation  Elements by Fuel  Lindand Section Collegation  Elements by Section Collegation  Elements b					(2.279)	100% Transmission	(2.3)	(2.	(1.7)	(5.3)					Unfunded	Estimate by C&T	
Cambel Statement Oligation - Typics greaters   Cambel Statement St. St	(1.246)																
Activated Register (1997)   Enternate by Poly Prizeries   Unificided   2006   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250   250	(9.472)									(41.1)							
Name	(2.124)	(2.1															
Fine for Fig. 26 Demany 6 Conneal ("Others")					(0.165)												
Filter for Park Demanger (Labor) Filtre for Park Demanger (Labor) Filter for Park Demanger (Labor) Filtre for Park Demanger (Labor)	(1.754)																
Private for Park S Demegres (Privary)  The Park S Demegres (Pr	0.000		0.000														
Prince of Department   Editional by Logal ("List")   Unknowned   1905   278 2   256500   4.0 5   0.0 0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0	(368.461)		0.000														
Page	(000.401)		0.000														
Page	9.423					Other			16.0	0.0					Unfunded		
Provision for Classform AR (CASS) Coloration has and on actuals bullminded 11151/00 144 500726 044 (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.1) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.0) (0.	190.781									115.3					Unfunded		
Provision for Other ARI (OAH)	(3.154)	(3.1				Other	(3.2)	(3.	(5.0)	(1.0)	925	545000	228.1	280307	Unfunded	Estimate by Legal ("Other")	Self-Insured Property Reserve - Pacific Power
Bast Delik Reserve - Delik Delik Delik Delik Reserve - Delik Del	(17.445)	(17./				Other	(17.4)	(17.	(18.1)	(16.2)	904	550750	144	118100	Unfunded	Calculation based on actuals	Provision for Customer A/R (CSS)
Ball Debt Reserve - Proc Contracts   Uncollectible poble contract revenuer - Inflanced   118157   144   550776   904   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)   (0.1)	(0.102)																
Processor for Doublind Debter - Other   Collection Debter of mutual by Unflunded   1918   144   500770   904   (0.2)   (0.1)   (0.2)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)   (0.9)	(0.155)																
State Dealer Reserve - Transmission   Calculation based on actuable   Unfunded   1817/5   144   500775   904   (1.0)   (0.2)   (0.9)   Other Provision for Unifolity Reviews P Provision   Uniform P Provision for Unifolity Reviews P Provision   Uniform P Provision for Unifolity Reviews P Provision   Uniform P P Provision   Uniform P P Provision   Uniform P P Provision   Uniform P P P Provision   Uniform P P P Provision   Uniform P P P P P P P P P P P P P P P P P P P	(0.103)																
Provision for Unbelled Revenue PP Calculation based on actuals Unfunded 118200 173 301119 440 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	(0.224)																
Trovision for Unblief Reviews (RIMP) Calculation based on actuals Unfunded 118300 173 30119 440 00 00 00 00 00 00 00 00 00 00 00 00	(0.939)																
Ventrolog Reserve - Piper Supply   Calculation based on actuals   Unfunded   120093   154   Vanious GL\s   508,553.577   (0.1)   (0.1)   (0.2)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.6)   (0.	0.000																
ventory Reserve - PAIP (T&D)  Estimate by PRIP Finance Unfunded 120323 154 Various Club 508 00,9 (1,0 (0,0) Other ventory Reserve - Estimate by PRIP Finance Unfunded 14001 107 148019, 5773, 369 (6,0) (0,0) Other ventory Reserve - Estimate by PRIP Finance Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate by PRIP Finance Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) (6,0) Other ventory Reserve - Estimate based on historical trend Unfunded 14001 107 148019, 5773, 369 (6,0) 0,0 (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0) (6,0)	(0.150)																
Name   Part	(0.190)																
Construction Verk-in-Progress (CWIP) Reserve   Estimate by PPRRP Finnence   Unfunded   148001   107   14800   557, 573, 598   (6,6)   (6,0)   (8,0)   Other	(0.634)																
Coll Preserve-Deadhowance Loss   Estimate by RMP Finance   Unfunded   148019   107   148019, 547022   108, 426.5   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0	(6.643)																
Accrued Liquated Damages (Current) - Naughton  Estimate by Fuels  Linfunded  2 10675  2 32 120151, 515100  1 51, 501  (8.5)  (4.3)  (3.8)  Other  Cacruel Sewarance Payments  Calculation based on actuals  Linfunded  2 35190  2 32 2 Various GL1s  Follows Labor  (9 941)  10 (1K) Discretionary 1% Company Match  Estimate plus CEO Discretion  Linfunded  2 15078  2 32 500410  Pollows Labor  (9 941)  10 (1K) Discretionary 1% Company Match  Estimate plus CEO Discretion  Linfunded  2 15078  2 32 500400  Pollows Labor  (9 941)  10 (1K) Discretionary 1% Company Match  Estimate plus CEO Discretion  Linfunded  2 15078  2 32 500400  Pollows Labor  (9 941)  10 (1,0)  (0,0)  (0,5)  Labor  (0,488)  10 (1,19)  2 18 Card Signing Bonus & Usage Bonus (Deferred Revenue)  Estimate by AP  Perfunded  2 280500  2 23,99  Various GL1s  Various  1 0,0  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.000											148019, 554702	107	148019	Unfunded		
Accural - Severance Payments	(0.197)	(0.				Other	(0.2)	(0.	(0.2)	(0.2)	904	550750	124	162010	J Unfunded	Estimate based on historical trend	Uncollectible Weatherization Loans Reserve
Annual Incentive Plan (ÁIP)  Estimate plus CEO Discretion Unfunded 235510 232 500410 Follows Labor (19 00 00 00 00 00 00 00 00 00 00 00 00 00	(3.841)	(3.8				Other	(3.8)	(3.	(4.3)	(8.5)	151, 501	120151, 515100	232	210675	Unfunded	Estimate by Fuels	Accrued Liquated Damages (Current) - Naughton
APPRINCE   Company Match   Estimate plus CEO Discretion   Unfunded   215078   22   501250   Follows Labor   (1.9)   (0.0)   (0.5)   (1.5)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)   (1.6)		J85)	(3.085)			Labor	(3.1)	(3.	(3.1)	(3.2)	Follows Labor	Various G/L's	232	235190	Unfunded	Calculation based on actuals	Accrual - Severance Payments
Safety Awards Payable  Estimate plus CEO Discretion  Unfunded 235599 232 500400 Follows Labor  (2.3) (0.4) (1.1) Labor  (1.109)  Cicil Card Signing Bonus & Usage Bonus (Deferred Revenue)  Estimate by APP Perfunded 288000 253.99 Various GU's GU's GU's GU's GU's GU's GU's GU'		J41)	(9.941)			Labor	(9.9)	(9.	0.0	0.0	Follows Labor	500410	232	235510	Unfunded	Estimate plus CEO Discretion	Annual Incentive Plan (AIP)
California Signing Bonus & Lasge Bonus (Deferred Revenue)   Estimate by AP   Prefunded   288000   253.99   210875   232   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0		468)	(0.468)			Labor	(0.5)	(0.	(0.0)	(1.9)	Follows Labor	501250			Unfunded	Estimate plus CEO Discretion	01(K) Discretionary 1% Company Match
Accrued Liquated Damages (NonCurrent) - Naughtion Estimate by Mining Unfunded 289540 253.99 210675 232 0.0 0.0 0.0 Other   Vacation Accrued IBEW 57 Calculation by Payroll Unfunded 248181 242 500515 Follows Labor (2.2) (2.1) (2.4) Labor (2.40)  Vacation Accrued IBEW 57 Calculation by Payroll Unfunded 248183 242 500517 Follows Labor (2.2) (2.1) (2.4) Labor (2.40)  Vacation Accrued IBEW 659 Calculation by Payroll Unfunded 248183 242 500520 Follows Labor (2.4) (2.3) (2.6) Labor (2.589)  Personal Time Accrued WUA 127 Calculation by Payroll Unfunded 248186 242 500515 Follows Labor (0.0) (0.1) (0.1) (0.1) Labor (0.055)  Personal Time Accrued WUA 1477 Calculation by Payroll Unfunded 248188 242 500516 Follows Labor (0.4) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1) (0.1			(1.109)														
Variation Accrual IBEW 57   Calculation by Payroll   Unfunded   248181   242   500515   Follows Labor   (2.8)   (2.8)   (3.7)   Labor   (3.747)	0.000	0.0					0.0	0.									
Vacation Accrual IBEW 125 Calculation by Payroll Unfunded 248182 242 500517 Follows Labor (2.2) (2.1) (2.4) (2.5) (2.6) Labor (2.599) Personal Time Accrual IBEW 57 - Laramile Calculation by Payroll Unfunded 248183 242 500520 Follows Labor (0.0) (0.1) (0.1) Labor (0.083) Personal Time Accrual IBEW 57 - Laramile Calculation by Payroll Unfunded 248186 242 500515 Follows Labor (0.0) (0.1) (0.1) Labor (0.083) Personal Time Accrual WUML 127 Calculation by Payroll Unfunded 248188 242 500518 Follows Labor (0.2) (0.2) (0.2) (0.2) Labor (0.236) Personal Time Accrual WUML 197 Calculation by Payroll Unfunded 248188 242 500518 Follows Labor (0.2) (0.2) (0.2) Labor (0.236) Personal Time Accrual WUML 197 Calculation by Payroll Unfunded 248188 242 500518 Follows Labor (0.2) (0.2) (0.2) Labor (0.236) Personal Time Accrual WUML 197 Calculation by Payroll Unfunded 248188 242 500516 Follows Labor (0.2) (0.2) (0.2) Labor (0.236) Personal Time Accrual WUML 197 Calculation by Payroll Unfunded 248189 242 500516 Follows Labor (0.2) (0.2) (0.2) Labor (17.3) Labor (17.288) Six Leave Accrual IBEW 57 Calculation by Payroll Unfunded 248195 242 500516 Follows Labor (5.2) (5.0) (5.9) Labor (5.9)						Other			0.0	0.0	232	210675	253.99	289540	Unfunded	Estimate by Mining	ccrued Liquated Damages (NonCurrent) - Naughton
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Personal Time Accrual Non-Union   Calculation by Payroll   Unfunded   248189   242   500516   Follows Labor   (17.1)   (17.5)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (17.3)   (																	
Sick Leave Accrual IBEW 57 Calculation by Payroll Unfunded 248195 242 500515 Follows Labor (6.2) (6.0) (5.9) Labor (5.921) Supplemental Pension Benefits (Retirement Allowances) Calculation by HR Unfunded 280349 228.3 501102 Follows Labor, (1.6) (1.4) (1.5) Other Sension - Local 57 Calculation based on actuarial Unfunded 280350 228.35 501105 Follows Labor, (0.5) (0.5) (0.4) (0.5) Labor (0.507) FAS 158 SERP Liability Calculation based on actuarial Unfunded 280465 228.35 50115 Follows Labor, (2.6) (3.7) (41.6) (51.5) Labor (51.485) FAS 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial SERP Plainility (2.8) (2.7) (2.7) (2.7) (2.7) (2.7) Labor (2.7) (2.7) Labor (2.7) La																	
Light   Pension Benefits (Retirement Allowances)   Calculation by HR   Unfunded   280349   228.3   501102   Follows Labor,   (1.6)   (1.4)   (1.5)   Other																	
Persion - Local 57 Calculation based on actuarial Unfunded 280350 228.35 501105 Follows Labor, (0.5) (0.4) (0.5) Labor (0.507)  FAS 158 SERP Liability Calculation based on actuarial Unfunded 280465 228.35 501115 Follows Labor, (0.5) (0.4) (0.5) Labor (0.507)  FAS 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial SERP Iliability Service SERP Accumulated Other Comprehensive Income Calculation based on actuarial SERP liability SERP Accumulated Other Comprehensive Income Calculation based on actuarial SERP liability SERP Accumulated Other Comprehensive Income Calculation based on actuarial Infinited 298133 283 501160 Follows Labor, (2.7) (1.5.7) (2.7) Labor (0.507)  Follows Labor, (2.7) (1.5.7) (2.7) Labor (0.507)	(1.472)		(5.921)								Follows Labor,						
AS 158 SERP Liability Calculation based on actuarial Unfunded 280465 228.35 501115 Follows Labor, 926, 426.5 (53.7) (41.6) (51.5) Labor (51.485)  Accum OCI / partially AS 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial Unfunded 299107 219 554032 Follows Labor, 926 22.7 12.4 21.4 Labor 21.383  AS 112 Book Reseave Calculation based on actuarial Unfunded 299107 219 554032 Follows Labor, 926 22.7 12.4 21.4 Labor 21.83	(1.47.2)		(0.507)								Follows Labor,					•	
AS 158 SERP Liability																	
AS 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial offsetting unfunded 299107 219 554332 Follows Labor, 22.7 12.4 21.4 Labor 21.383 SERP liability SERP liability SERP liability Follows Labor, (22.0) (18.7) (22.1) Labor (22.062)		85)	(51.485)			Labor	(51.5)	(51.	(41.6)	(53.7)	926, 426.5	501115	228.35	280465		Calculation based on actuarial	-AS 158 SERP Liability
EAS 112 Book Reserve Calculation based on actuarial Unfunded 280330 228 3 50160 Follows Labor, (22.0) (18.7) (22.1) Labor (22.062)		183	21.383			Labor	21.4	21.	12.4	22.7		554032	219	299107	offsetting unfunded	Calculation based on actuarial	AS 158 SERP Accumulated Other Comprehensive Income
926		362)	(22.062)			Labor	(22.1)	(22	(18.7)	(22.0)	Follows Labor, 926	501160	228.3	280330	Unfunded	Calculation based on actuarial	FAS 112 Book Reserve
Wasatch Worker's Compensation Reserve         Calculation based on actuarial         Unfunded         289490         22.8.3         501160         Follows Labor, 926         (2.2)         (2.1)         (2.2)         Labor         (2.162)		162)	(2.162)			Labor	(2.2)	(2.	(2.1)	(2.2)	Follows Labor,	501160	228.3	280490	Unfunded	Calculation based on actuarial	Wasatch Worker's Compensation Reserve

Allocators	100.000%	25.418%	9.536%	0.000%	
Total (\$ millions)	(2.444)	0.000	(10.036)	0.000	(12.480)

Appendix A input

(12,480,157)

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

FERC Acct	Description	2022 Expense
4265000	OTHER DEDUCTIONS	316
5020000	STEAM EXPENSES	1,500
5060000	MISC STEAM PWR EXP	302,644
5063000	MISC STEAM JVA CR	(41,061)
5120000	MANT OF BOILR PLNT	4,423
5140000	MAINT MISC STM PLN	948
5350000	OPER SUPERV & ENG	32,855
5390000	MSC HYD PWR GEN EX	21,019
5480000	GENERATION EXP	10,425
5490000	MIS OTH PWR GEN EX	12,952
5530000	MNT GEN & ELEC PLT	5,055
5560000	SYS CTRL & LD DISP	1,580
5570000	OTHER EXPENSES	68,237
5600000	OPER SUPERV & ENG	62,867
5612000	LD - MONITOR & OPER	10,425
5615000	REL PLAN & STDS DEV	6,318
5680000	MNT SUPERV & ENG	3,159
5800000	OPER SUPERV & ENG	57,496
5810000	LOAD DISPATCHING	19,902
5850000	STRT LGHT-SGNL SYS	1,264
5880000	MSC DISTR EXPENSES	21,745
5900000	MAINT SUPERV & ENG	34,750
5920000	MAINT STAT EQUIP	6,002
5930000	MAINT OVHD LINES	8,607
5950000	MAINT LINE TRNSFRM	4,739
5970000	MNT OF METERS	3,159
5980000	MNT MISC DIST PLNT	3,159
7071000	LBR CLR - RMP	303,959
7072000	LBR CLR - PACPWR	162,669
7081000	Stores Exp CLR - RMP	22,430
7082000	Stores Exp CLR - PP	12,321
9010000	SUPRV (CUST ACCT)	8,214
9020000	METER READING EXP	1,580
9030000	CUST RCRD/COLL EXP	2,211
9031000	CUST RCRD/CUST SYS	2,843
9032000	CUST ACCTG/BILL	6,634
9033000	CUST ACCTG/COLL	47,387
9036000	CUST ACCTG/COMMON	42,964
9081000	CUST ASST EXP-GENL	1,895
9084000	DSM DIRECT	6,318
9086000	CUST SERV	11,689
9090000	INFOR/INSTRCT ADV	4,423
9200000	ADMIN & GEN SALARY	156,034
	Attachment 5 input: Total PBOP	1,458,057

Notes:

Total expense was a net debit for 2018 - 2022
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2022 as compared to 2021 is primarily due to changes in actuarial

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral).

assumptions.

# **PACIFICORP**

## **Enclosure 6**

Transmission Plant Additions Detail for the Rate Year

#### Transmission Plant in Service Detail

RRMP A: RRMP A: RRMP A: RRMP A: RRMP A: RRMP A: RRMP B: RRMP B: RRMP B: RRMP G: RRMP G: RRMP G: RRMP G: RRMP G: RRMP M: RRMP RRMP RRMP RRMP RRMP RRMP RRMP RRMP	Name/Description of CAPEX Project/Item Aligned Energy Data Centers (SLC) Propco, 200MW Aligned Energy Data Centers SLC LLC, 20 MW - Trans Amps - Control Building Addition Apple Valley Install New Dist Sub - Trans Bear River 138kV Conversion Cross Hollows Install Znd Kfmr - Trans Fort Hall/Bla Coshen Kinport 2310(1185) Grantsville Increase Capacity - Trans Ilm Bridger - Goshen 345kV Ln Str Replc Magna Cap and Toole - Pine Cyn Rebuild 138kV Midvalley, Rpf Failed #1 Transformer Midvalley, Rpf Failed #1 Transformer Montpelier Area Voltage Support Montpelier Area Voltage Support North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Taylorsville-Granger East Tap 46 kV line Rebuild Wildfier - Transmission	Energy Gateway Segment or Other Transmission	Investment Reason Description New Connects New Connects Very Connects Upgrade / Sys Hardening System Reinforcements System Reinforcements System Reinforcements Customer / Public Request System Reinforcements Storm and Casualty System Reinforcements Storm and Casualty Upgrade / Sys Hardening	In-service Date (Estimated) 8/31/23 12/1/23 10/31/23 9/30/23 4/30/23 6/30/23 12/15/23 5/31/23 6/30/23	2023 35% 10% 40% 40% 95% 85%	Jan/2023	Feb/2023	Mar/2023 - -	Apr/2023	May/2023	Jun/2023 - -	Jul/2023 - -	Aug/2023 9,860,000	Sep/2023	Oct/2023	Nov/2023 -	Dec/2023 - 244,481	9,8
RRMP AIR RRMP AIR RRMP AIR RRMP AIR RRMP AIR RRMP AIR RRMP BIR RRM	Aligned Energy Data Centers (S.C.) Propoc, 200MW Aligned Energy Data Centers (S.C.) LC, 20 MW - Trans Amps - Control Building Addition Apple Valley install New Dict Sub - Trans Bear Kiver 138WC Conversion Cross Hollows Install Znad Ximr - Trans Fort Hall/BlA Goben Kinport 2310(1185) Grantsville Increase Capacity - Trans Im Bridger - Coshen AJSAV In St Replc Magna Cap and Tooele - Pine Cyn Rebuild 138W Midvalley, Rpf Endet #1 Transformer Moab-Pinto 138 W: Install Auto Rollover Montpelier Area Voltage Support Worth Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 W: Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Price City Tap to Helper Rebuild	or Other Transmission	New Connects  New Connects  Upgrade / Sys Hardening  System Reinforcements  System Reinforcements  System Reinforcements  Customer / Public Request  System Reinforcements  System Reinforcements  System Reinforcements  System Reinforcements  Storm and Casualty  System Reinforcements  Storm and Casualty  System Reinforcements  Storm and Casualty  System Reinforcements	(Estimated)  8/31/23  12/1/23  10/31/23  9/30/23  4/30/23  6/30/23  12/15/23  5/31/23  12/31/23  6/30/23	2023 35% 10% 40% 40% 95% 85% 5%	-	Feb/2023	Mar/2023 - -	Apr/2023	May/2023 - -	Jun/2023 - -	Jul/2023 - -		Sep/2023	-	Nov/2023 -		Total PPIS 2 9,86
RRMP AIR RRMP AIR RRMP AIR RRMP AIR RRMP AIR RRMP AIR RRMP BIR RRM	Aligned Energy Data Centers (S.C.) Propoc, 200MW Aligned Energy Data Centers (S.C.) LC, 20 MW - Trans Amps - Control Building Addition Apple Valley install New Dict Sub - Trans Bear Kiver 138WC Conversion Cross Hollows Install Znad Ximr - Trans Fort Hall/BlA Goben Kinport 2310(1185) Grantsville Increase Capacity - Trans Im Bridger - Coshen AJSAV In St Replc Magna Cap and Tooele - Pine Cyn Rebuild 138W Midvalley, Rpf Endet #1 Transformer Moab-Pinto 138 W: Install Auto Rollover Montpelier Area Voltage Support Worth Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 W: Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Price City Tap to Helper Rebuild	Other Transmission	New Connects  New Connects  Upgrade / Sys Hardening  System Reinforcements  System Reinforcements  System Reinforcements  Customer / Public Request  System Reinforcements  System Reinforcements  System Reinforcements  System Reinforcements  Storm and Casualty  System Reinforcements  Storm and Casualty  System Reinforcements  Storm and Casualty  System Reinforcements	8/31/23 12/1/23 10/31/23 9/30/23 4/30/23 6/30/23 12/15/23 5/31/23 12/31/23 6/30/23	35% 10% 40% 40% 95% 85% 5%	-						Jul/2023 -		- -	-	1100/2023		9,86
RRMP AL RRMP AL RRMP AL RRMP BL RRMP B	Aligned Energy Data Centers SLC LLC, 20 MW - Trans Amps - Control Building Addition Amps - Control Building Addition Apple Valley Install New Dist Sub - Trans Bear River 138kV Conversion Cross Hollows Install Tand Xfmr - Trans Fort Hall/BIA Goshen Kinport 2310(1185) Grantsville Increase Capacity - Trans Jim Bridger - Goshen 345kV In Str Replc Magna Cap and Tooele - Pine Cyn Rebuild 138kV Midvalley, Rpf Ealder #1 Transformer Moab-Pinto 138 kV: Install Auto Rollover Montpeller Area Voltage Support North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Frice City Tap to Helper Rebuild	Other Transmission	New Connects Upgrade / Sys Hardening System Reinforcements System Reinforcements System Reinforcements Customer / Public Request System Reinforcements System Reinforcements System Account of Control Control System Reinforcements Storm and Casualty System Reinforcements Storm and Casualty System Reinforcements	12/1/23 10/31/23 9/30/23 4/30/23 6/30/23 12/15/23 5/31/23 12/31/23 6/30/23	10% 40% 40% 95% 85% 5%	19,743	-	-		-	-			-		-	244,481	
RRMP ARMP BRAMP FRAMP IN THE PROPERTY OF THE P	Apple Valley Install New Dist Sub - Trans Bear River 138KV Conversion Cross Hollows Install 2nd Xfmr - Trans Fort Hall/BIA Goshen Kinport 2310(1185) GrantsVille Increase Capacity - Trans Ilm Bridger - Goshen 345KV In Str Replc Magna Cap and Tooele - Pine Cyrn Rebuild 138KV Midovalley: Rpl Tailed #1 Transformer Moab-Pinto 138 KV: Install Auto Rollover Month Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 KV Option 1 Replace Sigurd 46 545-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Taylorsville-Granger East Tap 46 kV Iline Rebuild	Other Transmission	System Reinforcements System Reinforcements System Reinforcements Customer / Public Request System Reinforcements Storm and Casualty System Reinforcements Storm and Casualty Storm and Casualty	9/30/23 4/30/23 6/30/23 12/15/23 5/31/23 12/31/23 6/30/23	40% 95% 85% 5%	19,743	-	-	-									
RAMP BIRMP CICAMP CAMP CAMP CAMP CAMP CAMP CAMP CAMP	Bear River 138kV Conversion  Cross Hollows Intall Zed Mrinr - Trans Fort Hall/BIA Goshen Kinport 2310(1185)  Grantsville Increase Capacity - Trans Im Bridger - Goshen AjskiV Ln Str Repic Magna Cap and Tooele - Pine Cyn Rebuild 138kV Midivaller, Rpf Ialder #1 Transformer Moab-Pinto 138 kV: Install Auto Rollover Montpeller Area Voltage Support North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Price City Tap to Helper Rebuild	Other Transmission	System Reinforcements System Reinforcements Customer / Public Request System Reinforcements Storm and Casualty	4/30/23 6/30/23 12/15/23 5/31/23 12/31/23 6/30/23	95% 85% 5%	19,743					-	-	-	3,866,009	2,310,176	-		2,31 3,86
RMP CI RMP FR RMP G RMP G RMP J RMP R RMP	Cross Hollows Install Znd Krim - Trans Fort Hall/BlA Goshe Kinport 23 (191185) Grantsville Increase Capacity - Trans Im Bridger - Coshen 735KV Ln Str Bept Magna Cap and Tooele - Pine Cyn Rebuild 138KV Midevalley, Rpl Tailed #1 Transformer Modus-Pinto 138 KV. Install Auto Rollover Montpeller Area Voltage Support Montpeller Area Voltage Support Worth Logan Area Genefield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Price City Tap to Helper Rebuild	Other Transmission	Customer / Public Request System Reinforcements Storm and Casualty System Reinforcements Storm and Casualty	6/30/23 12/15/23 5/31/23 12/31/23 6/30/23	85% 5%	-	(19,743)	-	6,090,341	-	75,000	-	-	3,860,009	-	-	-	6,16
RMP GRMP JIIR RMP JIIR RMP WRMP WRMP WRMP WRMP WRMP WRMP WRMP W	Grantsville Increase Capacity - Trans Im Bridger - Gohen AdSkV I. n Str Replc Magna Cap and Tooele - Pine Cyn Rebuild 138kV Middullery Rpf 1ande ## Transformer Moub-Pinto 138 kV: Install Auto Rollover Montpeller Area Voltage Support Worth Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd ## 384-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Price City Tap to Helper Rebuild	Other Transmission	System Reinforcements Storm and Casualty System Reinforcements Storm and Casualty	5/31/23 12/31/23 6/30/23				-	-	-	4,136,772	-			-	-		4,13
RAMP JIIIRAMP MARMP RIGHT MARMP MARMP RIGHT MARMP MARMP RIGHT MARMP RIGH	Ilm Bridger - Goshen 345XV In Str Replc Magna Cap and Tooele - Pine Cyn Rebuild 138KV Midvalley; Rpi Failed #1 Transformer Moab-Pinto 138 KV: Install Auto Rollover Montpeller Area Voltage Support North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 455 MVA XFMR Price City Tap to Helper Rebuild Taylorysille-Granger East Tap 46 kV line Rebuild	Other Transmission	Storm and Casualty System Reinforcements Storm and Casualty	12/31/23 6/30/23		-	-	-	-	-	-	-	-	-	-	-	11,000,000	11,00
RMP WRMP WRMP WRMP WRMP NRMP NRMP NRMP PIRMP WRMP RIMP WRMP RIMP RIMP RIMP RIMP RIMP RIMP RIMP R	Magna Cap and Tooele - Pine Cyn Rebuild 138NV Midvalley, Rpf Bidde #1 Transformer Moab-Pinto 138 kV: Install Auto Rollover Montpelier Area Voltage Support Worth Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 455 MVA XFMR Price City Tap to Helper Rebuild Price City Tap to Helper Rebuild	Other Transmission Other Transmission Other Transmission Other Transmission Other Transmission	System Reinforcements Storm and Casualty	6/30/23	10%	-	-			-		-	-	-		2,286,391	3,313,505	2,28
RMP MRMP NRMP NRMP NRMP NRMP NRMP NRMP N	Moab-Pinto 138 kV: Install Auto Rollover Montpeller Area Voltage Support North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Frice City Tap to Helper Rebuild	Other Transmission Other Transmission Other Transmission			85%	(7,313)	11,210	21,643		-	5,000,000	-	-	-			-	5,02
RMP MRMP PIRMP PIRMP RMP RMP RMP RMP RMP RMP RMP RMP RMP	Montpelier Area Voltage Support North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Trajovsville-Granger East Tap 46 kV line Rebuild	Other Transmission Other Transmission	Upgrade / Sys Hardening	7/15/23	30%	17,101	1,263	-	-			4,177,210		-	-	-	-	4,19
RMP NRMP PIRMP RAMP PIRMP TARMP WARMP RIRMP RIRMP RIRMP RIRMP RIMP RIMP RI	North Logan Area Greenfield Substation 138-12.5 kV - Trans Project Freemont 138 kV Option 1 Replace Sigurd 46 345-230kV 450 MVA XFMR Price City Tap to Helper Rebuild Taylorysille-Granger East Tap 46 kV line Rebuild	Other Transmission	System Reinforcements	12/31/23 10/31/23	25% 15%	-	-	-			-	-		-	2,963,270	-	1,839,020	1,83 2,96
RMP PI RMP RI RMP PI RMP TI RMP W RMP RI RMP D	Project Freemont 138 kV Option 1 Replace Sigurd #6 345-230KV 450 MVA XFMR Price City Tap to Helper Rebuild Taylorsville-Granger East Tap 46 kV line Rebuild	Other Transmission	System Reinforcements	12/1/23	5%		-	-	-	-		-	-	-	2,503,270	-		2,50
RMP PRMP Taken Tak	Price City Tap to Helper Rebuild Taylorsville-Granger East Tap 46 kV line Rebuild		New Connects	10/31/23	5%	-	-	-	-	-	-	-		-	126,899	-	-	12
RMP Tarrent RMP	Taylorsville-Granger East Tap 46 kV line Rebuild	Other Transmission Other Transmission	Asset Replacement System Reinforcements	7/31/23 3/15/22	60% 100%	722	(211)	-	-	-	-	3,910,915	-	-	-	-	-	3,91
RMP WRMP RIMP RIMP RIMP RIMP RIMP RIMP RIMP R	Wildfire - Transmission	Other Transmission Other Transmission	System Reinforcements System Reinforcements	6/30/23	85%	- 122	(211)	-	-	-	2,300,000	-	-	-	-	-	-	2,30
RMP RI RMP RI RMP RI RMP RI FMP A		Other Transmission	Wildfire	Various	N/A	(219,794)	748,442	2,109,203	-	-	2,485,371	-	-	-	-	-	12,194,436	17,31
RMP RI RMP RI RMP RI FMP A	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A	3,367	16,598	(6,842)	5,939	5,947	6,023	5,952	5,949	6,016	5,893	5,897	5,971	6
RMP RI RMP RI FMP A	RMP - Transmission Replacements - Investment Programs RMP - Transmission Mandated - Investment Programs	Other Transmission Other Transmission	Rebuild and Replacements Regulatory and Mandated	Various Various	N/A N/A	2,198,759 576,441	1,044,304 75,895	459,654 (515,637)	2,724,794 481,927	2,544,296 469.589	2,686,557 618,610	2,872,079 472,935	2,628,713 537,748	1,662,185 529.983	1,614,876 432.693	1,423,678 184.686	2,473,737 571.168	24,33 4,43
RMP RI FMP A	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A	(18,646)	72,461	(71,901)	534,535	682,039	720,939	719,333	904,183	901,776	895,754	712,598	569,206	6,62
TMP D	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A	871,079	(491,643)	154,961			90,938	-				-		62
	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D	Gateway Expansion Plan	11/4/20	100%	173,520	9,479	39,046	10,264	1,488,280	1,241,944	10,264	10,264	10,264	10,264	10,264	10,264	3,02
	D1: Windstar - Shirley Basin 230kV Line Gateway South Aeolus Mona 500kV Line	Segment D Segment F	Gateway Expansion Plan Gateway Expansion Plan	12/15/24 12/15/24	33% 64%					8,641,950	7.820.444	918,928	890,415	843,530	1,590,882 14,407,813	71,053 1,301,385	57,574 1,412,673	1,71 36,23
TMP P	Path C Transmission Improvements	Other Transmission	Transmission Expansion Plan	11/15/23	70%					0,012,000	1,020,111		0007.20	0.0,000	28,303,174	74,446	-,,	28,37
	Q255 Cedar Creek Wind	Other Transmission	New Reveue - Transmission Customers	7/1/23	82%							8,014,000						8,01
	Q754 Steel Solar Q763 Appaloosa Solar I LLC Interconnectn	Other Transmission Other Transmission	New Reveue - Transmission Customers New Reveue - Transmission Customers	In-Service 12/31/23	100% 29%	64,375	342,248	(474,680)									11,906,737	11,90
	Customer New Revenue East Misc Project	Other Transmission	New Reveue - Transmission Customers	Various	2570	(58,921)	(70,503)	49,101									11,500,757	(8
	Central Utah High Voltage Mitigation	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service	100%		4,612,200	154,975	(202,697)	1,319								4,56
	Conser Tap Reconfigure to Three Terminal Line Klamath Falls - Snow Goose 230kV Line No. 2 TPL	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	10/30/23 6/30/23	0% 74%	3,759 155,155	62,802	2,396 56,213			13.063.151	13,201	5,742	333	804,100 57.306			13.41
	Lakeside I RAS Modifications	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid	4/15/23	93%	153,155	62,802	30,213	732,521		13,003,131	13,201	3,742	333	37,300			73
	Red Butte RAS Modification	Other Transmission	New Revenue/System Reinforcement - Main Grid	12/31/23	0%												204,811	20
	St. George-Purgatory Flat Line Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/30/23	0%					2,314,974								2,31
	Vantage - Pomona Heights - TPL002 System Upgrade East Misc Project	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	In-Service Various	100%	99,787 10,756	27,142	6,340 56,219										100
MP S	System Upgrade West Misc Project	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various		2,998	1,747	143										
TMP A	Avista Saddle Mtn Sub Line Relay Comms	Other Transmission	Reinforcements - Transmission Customers	6/30/23	0%						118,068							11
	Midpoint 500 kV TFMR Crt Swtchs Rpl IDP OTP153 NTUA Red Mesa Affected System	Other Transmission Other Transmission	Reinforcements - Transmission Customers  Reinforcements - Transmission Customers	8/11/23 8/30/23	5%			906,766					151,297 208,057	2,500	2,856	1,359	240	15 1,11
	OTP153 NTOA Red Mesa Affected System OTP0189 Klamath Dam Removal (FSM)	Other Transmission	Reinforcements - Transmission Customers  Reinforcements - Transmission Customers	12/15/25	12% 25%			906,766					208,057			359.000		35
TMP 0	OTP Q0164 Mona Relay Replacement	Other Transmission	Reinforcements - Transmission Customers	11/30/23	0%											415,329		41
	Q0155 UAMPS Heber Light & Power	Other Transmission	Reinforcements - Transmission Customers	5/3/23	89%					6,000,000							752,838	6,75
	NQ Misc projects- East Misc Projects NQ Misc projects- West Misc Projects	Other Transmission	Reinforcements - Transmission Customers  Reinforcements - Transmission Customers	Various Various		186,810	31,377	2,329 (181)										220
	Cherry Lane - Warm Springs 69kV Reconductor	Other Transmission	System Reinforcements	5/30/23	19%			(101)		2,223,516								2,22
TMP C	Conser Road - Construct New 115kV to 20.8 kV Substation	Other Transmission	System Reinforcements	6/30/23	25%			185,733	968,869						1,255,078			2,40
	Flint New 115kV to 12.5kV Substation Klamath Falls - Hornet 69kV Line 9 Reconductor	Other Transmission Other Transmission	System Reinforcements System Reinforcements	In-Service 10/31/23	2% 48%	7,201	3,820	5,357			803,258				3.107.940		53.954	3.16
	Line 30 & 65 Convert to 115kV New 230-69kV Sub	Other Transmission Other Transmission	System Reinforcements	5/15/25	0%							565,464	654,254	1,082,081	3,107,940		614,783	2,91
MP L	Lyons Loop into Santiam	Other Transmission	System Reinforcements	12/15/25	66%	371,510	18	2,962						,,				37
	Shevlin Park Substation Increase Capacity	Other Transmission	System Reinforcements	In-Service		13,906	(0.000)	557			117,772							133
	St Johns (BPA) to Knott 115kV Line Conversion Project Texum tap-Texum 69 kV Reconductor 0.5 Mile	Other Transmission Other Transmission	System Reinforcements System Reinforcements	10/30/26 10/15/23	23% 12%	65,153	(31,323)	3,930	990,230				600,000		621,273		1,500,000	3,12
	Walla Walla 69kV Loop Reconfigure and Reconductor	Other Transmission	System Reinforcements	12/15/25	19%									366,632	1,283,871	885,859	133,109	2,669
	Weirich to BPA Lebanon 115kV Tie	Other Transmission	System Reinforcements	11/30/23	17%											4,450,066	359,921	4,809
	PP Transmission Pasco Sub: Replace CKB 2W202 (322134)	Other Transmission Other Transmission	System Reinforcements Replacements	Various 6/30/23	68%	(246)			_	_	556.864							55
	MADRAS SC: BUY 230-69kV,150-MVA	Other Transmission Other Transmission	Upgrade / Reliability	6/30/23	99%		-		-	-	2,088,762	-			-	-	-	2,08
PP La	Lassen Substation Construct New Sub N2	Other Transmission	New Revenue/Connection	5/31/23	100%	33,954	74,875	184,308	-	2,959,322		-	-	243,638	-	-		3,49
	Dixonville:Line 39 Rpl SW 2U21,2U23,2U2A Dixonville Replace 500kV Series Cap Controls	Other Transmission Other Transmission	Functional Upgrade	10/31/23 7/30/22	28% 100%	(11.985)	-	-	-	-	-	-	-	-	155,445	-	-	15
	Dixonville Replace 500kV Series Cap Controls  Meridian Replace 500kV Series Cap Controls	Other Transmission Other Transmission	Replacements Replacements	9/30/22	100%	(11,985)	181	12 786	-	-	-	-	-		-	-		(1
PP H	Hazelwood install spare TRF 441576	Other Transmission	Replacements	4/30/23	100%		870	7,998	-	-	-	-	-	-	-	-	-	
	Meridian-RPLC 3 Failed Reactors	Other Transmission	Replacements	11/30/23	14%	-	-			-		-		-		752,682		75
	Pilot Butte Replace 3 Failed CTs Line 87 Transmission ROW Restoration Project	Other Transmission Other Transmission	Replacements Replacements	11/30/23 12/31/23	29% 5%	-	-	-	-	-	-	-	-	-	-	1,084,565	889,541	1,08
	Archie Crk Fire Damage Restoration - Glide, OR	Other Transmission Other Transmission	Mandated	12/31/23	99%	88,854	17,698	142,426	-	-	50,000	-		25,000	-	-	- 007,341	32
PP W	Whetstone-Install TRF	Other Transmission	Upgrade / Reliability	1/31/23	100%	41	-	,	-	-		-	-	-	-	-	181,863	18
	Apple 120 MW Load Addition	Other Transmission Other Transmission	New Revenue/Connection	8/31/24 2/28/23		21	5,463,105	272 (41,242)	281,943	-	-	-	-	213,437	-	-	-	
	Lebanon Loop Reliability Upgrade Project Whetstone Sub Spare TRF 441576	Other Transmission Other Transmission	Upgrade / Reliability Upgrade / Reliability	2/28/23 4/30/23	100%	32,119	5,463,105 75	(41,242) 3,042,310	(3,035,508)	-	-	-	-	213,437	-	-	· ·	5,91
PP N	Mand-Trans Hwy Rel - Various	Other Transmission	Mandated	5/31/23	42%	-	-	-	48,568	62,210	45,668	61,891	49,174	36,059	26,660	22,405	13,657	36
	Mand-Trans Environmental - Various	Other Transmission	Mandated	5/31/23		-	-	-	3,081	3,947	2,898	3,927	3,120	2,288	1,691	1,421	867	2
	Mand-Trans Code Compliance - Various  Mand-Trans ROW Renewals - Various	Other Transmission Other Transmission	Mandated Mandated	5/31/23 5/31/23				-	12,273 26,707	15,720 34,207	11,542 25,110	15,639 34.031	12,427 27,040	9,113 19.828	6,737 14,658	5,662 12,319	3,450 7,509	9 20
	Mand-Trans Row Renewals - Various	Other Transmission	Mandated	5/31/23		1	-	-	37,868	33,523	38,305	33,061	36,918	41,111	44,190	45,483	48,587	35
PP BI	BPA Misc Capital Projects	Other Transmission	Mandated	5/31/23	42%	-	-	-	10,025	12,854	9,452	12,816	10,198	7,493	5,553	4,683	2,333	7.
	Mandated Wildfire Mitigation - Various	Other Transmission	Mandated	5/31/23	42%	-	-	-	700,000	1,100,000	1,180,000	700,000	1,000,000	1,000,000	450,000	450,000	300,000	6,88
	Rplc-Trans Sub-Swgr,Brk,Rec - Various Rplc-Trans Sub-Mtrs&Rlys - Various	Other Transmission Other Transmission	Replacements Replacements	5/31/23 5/31/23	42% 42%	<del>                                     </del>	-	-	60,227 179,253	77,142 229,595	56,630 168,545	76,746 228,418	60,981 181,498	44,716 133,084	33,057 98,389	27,782 82,686	16,935 50,402	45 1,35
PP R	Rplc-Trans Sub-Regulators - Various	Other Transmission	Replacements	5/31/23	42%		-	-	18,900	24,207	17,771	24,083	19,137	14,033	10,374	8,718	5,314	14
PP R	Rplc-Trans Sub-Transformers - Various	Other Transmission	Replacements	5/31/23	42%	-		-	57,403	73,525	53,975	73,148	58,122	42,618	31,507	26,479	16,142	43
	Rpic-Trans Sub-Battery Banks - Various	Other Transmission	Replacements	5/31/23		-	-	-	35,198	45,084	33,096	44,852	35,639	26,133	19,320	16,236	9,898	26
	Rplc-Trans Sub-Bush,Glss,Othr - Various Rplc- OH Trans-Pole - Various	Other Transmission	Replacements Replacements	5/31/23 5/31/23	42% 42%	-	260,296	27.658	89,671 306.271	113,608 340,733	111,088 474,553	79,232 76.621	190,888 524,781	150,255 1.251.586	193,351	195,943 346.784	15,183 689,559	1,139 5,759
	Rplc- OH Trans-Othr - Various	Other Transmission	Replacements	5/31/23	42%	-			221,021	234,492	169,687	333,730	386,671	436,689	508,116	172,233	240,045	2,70
PP R	Rplc-Trans Strm&Cas - Various	Other Transmission	Replacements	5/31/23	42%	-	-	-	276,483	285,761	206,330	3,607	227,729	588,678	695,805	156,085	327,996	2,76
PP U	Upgd-Trans Othr Comm Various	Other Transmission	Upgrade / Reliability	5/31/23	42%	4,680,226	12,264,682	6,512,815	30,819 11,696,928	39,475 30,057,314	28,976 46,614,097	39,272 23,521,355	31,204 19,312,149	22,881 13,579,949	16,915 63,566,766	14,216 15,608,392	8,666 52,046,375	299,46

	Estimated Class	
	Estimated CIAC Amount	
tal PPIS 2023	(see note 1)	One-lines identified for projects over \$5M (see note 2)
9,860,000	(2,598,605)	
244,481 2,310,176	(1,171,057)	
3,866,009	-	
6,165,341	-	See note 2
4,136,772 11,000,000	-	See note 2
2,286,391	-	
3,313,505	-	Con note 3
5,025,541 4,195,574	-	See note 2
1,839,020	-	
2,963,270	-	
126,899	(500,000)	
3,910,915		
511 2,300,000	-	
17,317,657		n/a - project is made up of many small jobs.
66,711		
24,333,630 4,436,038		n/a - project is made up of many small jobs.
6,622,278		n/a - project is made up of many small jobs.
625,335		
3,024,117 1,719,509		
36,237,139		See note 2
28,377,620	1446 0000	See note 2
8,014,000 (68,057)	(446,000)	See note 2
11,906,737	(3,588,000)	See note 2
(80,323)	(174,959)	
4,565,797 810,255		
13,413,903		See note 2
732,521		
204,811 2,314,974		
106,127		
94,117 4,888		
118,068	(395,295)	
158,252		
1,114,823 359,000	(829,558) (4,812,513)	
415,329	(4,012,313)	
6,752,838		See note 2
220,516 (181)	(721,051) (19,450)	
2,223,516	(15,450)	
2,409,680		
819,636 3,161,894		
2,916,582		
374,490		
132,235 3,127,990		
621,273		
2,669,471 4,809,987		
4,809,987		
556,864	-	
2,088,762 3,496,097	-	
155,445		
(11,793)	893,170	
786 8,868	897,329	
752,682	-	
1,084,565	-	
889,541 323,978		
181,904	-	
293	(11,983,651)	See note 2
5,917,243 38,997	-	See note 2
366,292	-	
23,238 92,563	-	
201,410	-	
359,046	-	
75,407 6,880,000	-	n/a - project is made up of many small jobs.
454,215		ny o project is made up or midny small jous.
1,351,869	-	
142,537 432,919	-	
265,456		
1,139,218	-	- (a contratt or of a contratt
5,759,722 2,702,684	-	n/a - project is made up of many small jobs.
2,768,475	-	
232,424	-	
299,461,050	L	<u> </u>

2 Due to the confidential nature of certain one-line diagrams and pastificary's one-line diagram eligibility policy found at: http://www.oasis.oati.com/PPW/PPWdocs/20110210_OneLinesRequest.pdf one-lines for the projects identified above for facilities exceeding \$5 million in cost, are available upon request. Please submit requests to datarequest@padificorp.com.

### ummary by Segme

Description	Energy Gateway Segment or Other
Populus to Terminal	Segment B
Mona to Oquirrh	Segment C
Windstar to Populus	Segment D
Populus to Hemingway	Segment E
Aeolus to Mona	Segment F
Sigurd to Red Butte	Segment G
West of Hemignway	Segment H *
Other Transmission Plant (non-Energ	Other Transmission
Total	

T	D 10000		0.10000								E 1 10000	
Total PPIS 20	Dec/2023	Nov/2023	Oct/2023	Sep/2023	Aug/2023	Jul/2023	Jun/2023	May/2023	Apr/2023	Mar/2023	Feb/2023	Jan/2023
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
4,743	67,838	81,317	1,601,146	10,264	10,264	10,264	1,241,944	1,488,280	10,264	39,046	9,479	173,520
	0	0	0	0	0	0	0	0	0	0	0	0
36,237	1,412,673	1,301,385	14,407,813	843,530	890,415	918,928	7,820,444	8,641,950	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
258,480	50,565,865	14,225,689	47,557,808	12,726,155	18,411,470	22,592,162	37,551,709	19,927,084	11,686,664	6,473,769	12,255,203	4,506,706
299,461	52,046,375	15,608,392	63,566,766	13,579,949	19,312,149	23,521,355	46,614,097	30,057,314	11,696,928	6,512,815	12,264,682	4,680,226

^{*} PacifiCorp is evaluating various options to supply power west of Hemingway including joint-development of regional transmission projects that could be pursued as alternatives to the Hemingway-Captain Jack project.

¹ Estimated Contributions In Aid Of Construction ("CIAC") listed is for total project

# **PACIFICORP**

# **Enclosure 7**

Summary of Material Changes

### PacifiCorp 2023 Annual Update Material Changes Summary

Section I(3)(c) of Attachment H-2 of PacifiCorp's Open Access Transmission Tariff ("OATT"), the Formula Rate Implementation Protocols ("Protocols") calls for PacifiCorp, as part of each Annual Update, to identify and explain each material change.¹ A Material Change is defined in Section I(3)(c) of the Protocols as:

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

For the 2023 Annual Update, PacifiCorp provides the following:

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

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

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

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

PacifiCorp submitted a compliance filing (Docket No. ER20-1828-000) concurrent with the company's May 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates. The compliance filing provided details of the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the new permanent worksheet PacifiCorp has implemented. On December 11th, 2020, as well as on October 29th, 2021, PacifiCorp submitted additional information concerning Order No. 864 compliance filing. On January 20, 2022, the Commission issued an Order on Compliance. The order found that PacifiCorp had complied with aspects of Order No. 864 with the exception of three items: (1) regarding the ADIT Worksheet, PacifiCorp needs to provide further revisions to illustrate how ADIT accounts were re-measured; (2) regarding the ADIT Worksheet, PacifiCorp must display the gross-up on its endof-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. A compliance filing was filed March 18, 2022, and supplemented on June 6, 2022, which addressed the three areas that PacifiCorp was directed to address in the January 24, 2022, order. The compliance filing was accepted 8/12/2022 with effective date of 1/27/2020.

### b. ER22-836 – Revised source references in FERC Form No. 1.

On January 18, 2022, PacifiCorp submitted a filing (Docket No. ER22-836) for limited revisions to its transmission formula rate template in Attachment H-1 of its Open Access Transmission Tariff to reflect new source references in Federal Energy Regulatory Commission Form No. 1. The new source references relate to the following:

- On July 18, 2013, the Commission issued Order No. 784 which directed utilities with energy storage assets and operations to implement certain accounting and reporting requirements (e.g., adding new storage accounts) as of January 1, 2013 (i.e., in the 2013 FERC Form Nos. 1 and 1-F that must be filed with the Commission by April 18, 2014). Due to software limitations, the adopted new and revised schedules of Form Nos. 1, 1-F, and 3-Q were not available for use as of the effective date of Order No. 784.
- On June 20, 2019, the Commission issued Order No. 859, which adopted eXtensible Business Reporting Language ("XBRL") as the standard for filing Commission Forms. The FERC required the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings.
- PacifiCorp (1) submitted FERC Form No. 1 data in a XBRL compatible platform starting in 2021 as required by Order No. 859, and (2) updated its FERC Form No. 1 to include the new accounting and reporting requirements associated with energy storage devices used in public utility operations in compliance with Order No. 784. As a result of these new energy storage accounts and added lines in FERC Form No. 1, the Transmission Formula Rate

Template needed to be updated to reflect new source references in FERC Form No. 1.

The revisions to the Transmission Formula Rate Template did not affect the resulting rates. The purpose of this filing was solely to update and reflect new source references in FERC Form No. 1. On March 15, 2022, the Commission issued a letter order accepting the proposed revisions.

On April 7, 2022, and December 2, 2022, PacifiCorp filed additional limited non-rate revisions to its transmission formula rate template in Attachment H-1 under its Open Access Transmission Tariff as due to an oversight PacifiCorp omitted two necessary changes (to update a heading and a source reference) in its filing in Docket No. ER22-836 to ensure the Transmission Formula Rate Template source references correspond to the updated FERC Form No. 1. This did not affect the transmission rates, but the purpose of this filing was solely to update and reflect new source references in FERC Form No. 1. The Commission issued Letter Orders on June 3, 2022 (Docket No. ER-22-1601) and January 30, 2023 (Docket No. ER23-545) accepting the non-rate revisions.

### c. ER21-1711 - Revised Transmission Loss Factor

On April 15, 2022, PacifiCorp submitted a filing to amend Schedule 10 of PacifiCorp's OATT to reflect a Transmission System loss factor of 4.30%, which was an increase from the Transmission System loss factor of 3.75%. In addition, Schedule 10 of PacifiCorp's OATT includes an amendment to reflect the resulting combination loss factor of 8.44%, which is the result of adding the updated Transmission System loss factor of 4.30% and the existing distribution loss factor of 4.14% for uses of PacifiCorp's Transmission and Distribution Systems.

PacifiCorp calculated an estimated revenue impact of the revised Transmission System loss factor and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the estimated change in annual revenue if the proposed Transmission System loss factor of 4.30% had been in effect in 2021 instead of the current Transmission System loss factor of 3.75%.

The estimated impact on revenue resulting from this update is an increase of approximately \$433,192 or approximately 0.09% of total annual revenue for the 12-month period ending December 31, 2021. This updated Transmission System Loss Factor was accepted by the FERC in a Letter Order issued on June 9, 2022.

### d. EL22-38-000 – Show Cause Order

On April 21, 2022, the FERC issued an order, explaining it had reviewed PacifiCorp's Formula Rate Implementation Protocols using the standards established in prior orders regarding protocols to determine if PacifiCorp's Protocols meet the requirements established in those orders. Based on that review, the Commission found that

PacifiCorp's Protocols appear to be unjust and unreasonable. Specifically, the April 21, 2022, Order found that PacifiCorp's Protocols were deficient in two areas: (1) the scope of participation (i.e., who can participate in the information exchange); and (2) the transparency of the information exchange (i.e., what information is exchanged).

On May 20, 2022, PacifiCorp filed a request for rehearing of the April 21, 2022, Order in two limited respects. First, PacifiCorp requested rehearing of the Commission's finding that PacifiCorp's Protocols lack provisions defining the term "interested party." Second, PacifiCorp requested rehearing of the Commission's finding that PacifiCorp's Protocols do not require a posting of the Annual Update with documentation on PacifiCorp's website.

On June 17, 2022, PacifiCorp submitted its response to the April 21, 2022, Order. Other than the two issues identified in its request for rehearing, PacifiCorp suggested changes to address the issues identified and to comply with the Commission's directives. This filing is still pending.

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

## **PACIFICORP**

## **Enclosure 8**

2023 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2022

i

### Introduction

This report documents the results of the December 31, 2022 actuarial valuation of the PacifiCorp Retirement and Postretirement Welfare Plans for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension and postretirement welfare cost for the 2022 fiscal year
- Information relating to company and plan disclosure and reporting requirements

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

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

A valuation model was used to develop the liabilities for the each of the valuations. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC. Experts within Aon selected this software and determined it is appropriate for performing valuations. We coded and reviewed the software for the provisions, assumptions, methods, and data of each retirement plan. The undersigned relied on experts at Aon and PacifiCorp for the development of the capital market assumptions models underlying the discount rate and the expected rate of return.

For each economic and demographic assumption that has a significant effect on the measurement, and that the actuary has determined does not significantly conflict with what, in the actuary's professional judgment, is reasonable for the purpose of the measurement, the information and analysis used to support this determination are described in more detail in the material presented to PacifiCorp regarding pension and retiree welfare plans FYE 2022 disclosures dated October 20, 2022 and subsequent discussions.

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

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

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

ii

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

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

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

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

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

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

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

Grant T. Martin, FSA, EA, CERA

Chubey Ken

Grant of Martin

Aon

+1.415.486.6947

grant.martin@aon.com

Cheukming Ku, FSA, EA

Aon

+1.949.823.8548 stan.ku@aon.com Shannon Wolf, FSA, EA Aon

Shannon Wolf

+1.949.608.6303

shannon.wolf@aon.com

January 13, 2023



### ASC 715 Disclosure

	Postretirement Welfare Plan	ASC 715
(1)	Change in Accumulated Postretirement Benefit Obligation	
(a)	Accumulated Postretirement Benefit Obligation, Beginning of Year	\$ 287,871,508
(b)	Service Cost	1,631,579
(c)	Interest Cost	8,007,368
(d)	Plan Amendments	0
(e)	Actuarial (Gain)/Loss	(60,985,719)
(f)	Plan Participant Contributions	4,946,051
(g)	Benefit Paid from Plan Assets	(22,580,784)
(h)	Net Benefits Paid from the Company	(190,173)
(i)	Intercompany Transfer	0
(i)	Administrative Expenses	0
(k)	Medicare Part D Subsidy	0
(I)	Prescription Drug Rebates	0
(m)		0
(n)	Special Termination Benefits	0
(o)	Accumulated Postretirement Benefit Obligation, End of Year	\$ 218,699,830
2)	Change in Plan Assets	
	Fair Value of Plan Assets, Beginning of Year	\$ 323,945,784
(b)	Actual Return on Plan Assets	(42,559,054)
(c)	Employer Contributions	324,000
(d)	Plan Participant Contributions	4,946,051
(e)		(22,580,784)
(f)	Fair Value of Plan Assets, End of Year	\$ 264,075,997
3)	Funded Status of the Plan	\$ 45,376,167
4)	Statement of Financial Position	
(a)	Noncurrent Assets	\$ 45,376,167
(b)	Current Liabilities	0
(c)	Noncurrent Liabilities	0
(d)	Net Asset/(Liability) at End of Year	\$ 45,376,167
5)	Accumulated Other Comprehensive Income (AOCI)	
(a)	Net Prior Service Cost/(Credit)	\$ 576,043
(b)	Net Actuarial (Gain)/Loss	(36,321,885)
(c)	UMWA Transfer	1,085,376
(d)	Measurement Date Change	0
(e)	Total	\$ (34,660,466)

8