



Pacific Power |
Rocky Mountain Power
825 NE Multnomah, Suite 1800
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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

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 Enclosure 7); and
- A copy of PacifiCorp’s annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in Enclosure 8).⁶

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.”⁷ 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

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

Respectfully submitted,



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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

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PACIFICORP

Enclosure 1

Calculation of Projected ATRR and
Transmission Rates for the Rate Year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection
				2022 Form 1 data Projection
Allocators				
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

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection	
			2022 Form 1 data	Projection
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,146,075,860
26	Accumulated General Depreciation	(Note N)	Attachment 5	565,097,827
27	Accumulated Amortization	(Note N)	(Line 8)	736,465,711
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,301,563,538
29	Wage & Salary Allocator		(Line 5)	9.5363%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	124,120,864
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,270,196,724
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,140,557,877
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(845,027,971)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(327,148,651)
CWIP for Incentive Transmission Projects				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
ITC Adjustment				
35	IRC 46(f)1 adjustment		Attachment 5	(6,844)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(12,527,287)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	14,472,313
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.5363%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	251,987,732
43	Wage & Salary Allocator		(Line 5)	9.5363%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	24,030,279
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,327,748
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	25,358,027
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	92,163,517
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(154,590,849)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,299,471,262)
52	Rate Base		(Line 32 + Line 51)	4,841,086,615

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection	
				2022 Form 1 data	Projection
Operations & Maintenance Expense					
Transmission O&M					
53	Transmission O&M		Attachment 5		239,061,031
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		10,849,245
55	Less: Account 565		Attachment 5		163,235,255
56	Transmission O&M		(Lines 53 - 55)		64,976,531
Allocated Administrative & General Expenses					
57	Total A&G		320.197b		264,608,506
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5		0
59	Less Property Insurance Account 924		320.185b		4,518,334
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5		0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b		26,166,699
62	Less General Advertising Exp Account 930.1		320.191b		15,720
63	Less Membership Dues	(Note C)	Attachment 5		718,488
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))		233,189,265
65	Wage & Salary Allocator		(Line 5)		9.5363%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)		22,237,603
Directly Assigned A&G					
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5		3,784,427
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5		0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)		3,784,427
70	Property Insurance Account 924	(Note F)	Attachment 5		4,518,334
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5		0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)		4,518,334
73	Gross Plant Allocator		(Line 12)		25.7829%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)		1,164,957
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)		92,163,517
Depreciation & Amortization Expense					
Depreciation Expense					
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		137,423,038
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		50,352,724
78	Intangible Amortization	(Note H)	Attachment 5		64,151,576
79	Total		(Line 77 + Line 78)		114,504,300
80	Wage & Salary Allocator		(Line 5)		9.5363%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)		10,919,461
82	Abandoned Plant Amortization	(Note O)			0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)		148,342,499
Taxes Other Than Income					
84	Taxes Other than Income Taxes		Attachment 2		42,647,984
85	Total Taxes Other than Income Taxes		(Line 84)		42,647,984

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection
				2022 Form 1 data Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	8,832,457,692
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	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	(Note T)	Attachment 14	2,596,858
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1,586
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	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	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,457,195
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	443,653
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	2,718
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
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	10,213,677,222
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	72,292,123
115	Less: Account 219		Attachment 14	(16,125,816)
116	Total Common Stock		Sum Lines 112 through 115	10,155,113,314

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection
					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))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	53.00%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.67%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.19%
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)	357,706,448
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(315,573)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(418,458)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/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 Amortization 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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection
				2022 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	6,140,557,877
138	Total Adjustment to Rate Base		(Line 51)	(1,299,471,262)
139	Rate Base		(Line 52)	4,841,086,615
140	Total Transmission O&M		(Line 75)	92,163,517
141	Total Transmission Depreciation & Amortization		(Line 83)	148,342,499
142	Taxes Other than Income		(Line 85)	42,647,984
143	Investment Return		(Line 127)	357,706,448
144	Income Taxes		(Line 136)	55,189,921
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	696,050,370
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	8,046,307,902
147	Excluded Transmission Facilities	(Note J)	Attachment 15	350,284,666
148	Included Transmission Facilities		(Line 146 - Line 147)	7,696,023,235
149	Inclusion Ratio		(Line 148 / Line 146)	95.65%
150	Gross Revenue Requirement		(Line 145)	696,050,370
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	665,748,799
Revenue Credits				
152	Revenue Credits		Attachment 3	146,736,897
153	Net Revenue Requirement		(Line 151 - Line 152)	519,011,901
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	696,050,370
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.5716%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.2870%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4227%
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)	283,154,001
160	Increased Return and Taxes		Attachment 4	446,919,181
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	730,073,182
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,015,170,814
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.1372%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.8526%
165	Net Revenue Requirement		(Line 153)	519,011,901
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,371,880
168	Interest on Network Upgrade Facilities		Attachment 5	5,813,346
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	530,197,128
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,292
171	Rate (\$/MW-year)		(Line 169 / 170)	37,098
172	Network Service Rate (\$/MW-year)		(Line 171)	37,098

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection
			2022 Form 1 data
			Projection

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
<u>Schedule 1 - Rate Calculations</u>			
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	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,199,584
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$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	\$5,371,880
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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(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)						Attachment 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

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	0	3,085,569
287220	720.560	Pension Liability UMWMA Withdrawal	28,303,872	28,303,872	0	0	0
287300	920.182	LTIP - non current	6,376,812	0	0	0	6,376,812
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	0	784,322
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733
287373	910.580	Wasatch workers comp reserve	546,673	0	0	0	546,673
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	0
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	0
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	0
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	0
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	0
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	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	0	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	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated 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	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	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 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	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	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 versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	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	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	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.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	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 versa.
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	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	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	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.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.81		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100		Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrued 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	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Advanced payments recognized for tax and not for book.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Reserve against receivable due from joint owners.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Accrued final reclamation expenditures for the Trapper mine.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	

287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - -	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - -	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - -	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - -	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	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)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960 - - - - Accelerated Pollution Control Facilities Depreciation		(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(143,583,856)	(143,583,856)	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		(143,583,856)	(143,583,856)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A B C Gas, Prod, D E F G

Account 282			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	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)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned 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	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	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.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	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	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	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	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	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	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	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	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 income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	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.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	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:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	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	(131,620)	(131,620)	0	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	(2,660,190)	(2,660,190)	0	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	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	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	245,317	245,317	0	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	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	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	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	(34,505)	(34,505)	0	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	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	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	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	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	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	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	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	25,590	25,590	0	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	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	0	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	(197,233)	(197,233)	0	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	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	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	(157,481)	(157,481)	0	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	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
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 pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
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.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) 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	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. 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	0	
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	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.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	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 Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(374,419,825)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

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

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

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

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(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 and 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

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
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	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp 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.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	Accrued liability for retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	4,607,239	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	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 153 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	0	4,502,857	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	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 delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	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 Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	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	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare 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	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	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	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	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 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	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	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	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	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	82,892	82,892	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclss	4,938,533	4,938,533	0	0	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 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	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	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	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.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
287359	105.400 FAS 143 ARO Liability		79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	
287370	425.215 Unearned Joint Use Pole Contract Revenue		890,943	890,943	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
					0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	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	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	385,930	385,930	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def unc tax pos ben of int	(14,478)	(14,478)	0	0	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	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	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			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			0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(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 relicensing 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.
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	(38,751,230)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	120,661,428	0	(120,661,428)	PowerTax Report #257: General Book Allocation Group.

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	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)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(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.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	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	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and deductible for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	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
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	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	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	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	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	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	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	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)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	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.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	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	0	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	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	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	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	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	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	0	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	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	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	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount Program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	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	0	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	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	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	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	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	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	0	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	0	Regulatory 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	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver 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	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	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	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	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	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	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)	0	0	0	Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	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	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	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	0	0	0	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	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommission/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 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.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance ReClass	(4,938,533)	(4,938,533)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	2,452,966	2,452,966	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	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.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	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 Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	
FERC 283 - Other			0	0	0	0	
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 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.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	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	0	
Subtotal - p277			(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0
Less FASB 106 Above if not separately removed			0	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

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

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

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

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

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

Summary Table: (Excess) / Deficient 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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	141,966,595		
Possessory taxes	603,375		
1 Total Plant Related	142,569,970	29.8916%	42,616,456
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	9.5363%	0
Other Included		Net Plant Allocator	
Annual Report	105,475		
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		
7 Total Other Taxes			
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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,836,428
5	Miscellaneous General Revenues		<i>detail below</i>	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
13	Appendix A input: Gross Revenue Credits		(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		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 shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	446,919,181
B	100 Basis Point increase in ROE		1.00%

Return Calculation			
		Notes	Reference (Appendix A Line or Source)
117	Debt percent	Total Long Term Debt	(Notes Q & R) (Line 90 / (Lines 90 + 110 +116))
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116))
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116))
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96)
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110)
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.92%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 383,364,207

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code 0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (315,573)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (418,458)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	90,356,024
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) (26,382,592)
137	Total Income Taxes		63,554,974

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	204.58b	Footnotes	Year	Balance	
				2021	7,890,023,096	-
2	January	Monthly Balances		2022	7,892,474,958	
3	February	Monthly Balances		2022	7,908,621,415	
4	March	Monthly Balances		2022	7,908,996,876	
5	April	Monthly Balances		2022	7,936,848,968	
6	May	Monthly Balances		2022	7,932,984,837	
7	June	Monthly Balances		2022	7,947,375,013	
8	July	Monthly Balances		2022	7,951,826,014	
9	August	Monthly Balances		2022	7,965,402,740	
10	September	Monthly Balances		2022	7,977,270,050	
11	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	
15	Transmission Plant In Service	(line 13)	(Note M)	Projection	8,046,307,902	Appendix A input
Calculation of Distribution Plant In Service						
15	December	204.75b		Year	Balance	
				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	
19	April	Monthly Balances		2022	8,135,016,745	
20	May	Monthly Balances		2022	8,167,224,147	
21	June	Monthly Balances		2022	8,199,423,911	
22	July	Monthly Balances		2022	8,245,891,365	
23	August	Monthly Balances		2022	8,274,433,004	
24	September	Monthly Balances		2022	8,309,736,571	
25	October	Monthly Balances		2022	8,349,674,149	
26	November	Monthly Balances		2022	8,387,795,667	
27	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						
29	December	204.5b		Year	Balance	
				2021	1,106,474,798	-
30	December	204.5g		2022	1,128,981,210	
19	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,128,981,210	Appendix A input
Calculation of General Plant In Service						
32	December	204.99b		Year	Balance	
				2021	1,376,963,716	-
33	December	204.99g		2022	1,465,275,063	
18	General Plant In Service	(line 33)	(Note N)	Projection	1,465,275,063	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		Year	Balance	
				2021	13,476,057,172	-
36	January	Monthly Balances		2022	13,481,566,763	
37	February	Monthly Balances		2022	13,486,513,579	
38	March	Monthly Balances		2022	13,485,374,816	
39	April	Monthly Balances		2022	13,506,304,311	
40	May	Monthly Balances		2022	13,536,696,905	
41	June	Monthly Balances		2022	13,562,748,864	
42	July	Monthly Balances		2022	13,534,110,202	
43	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	
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	
6	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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year	Balance	
				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	
57	June	Monthly Balances		2022	2,088,400,251	
58	July	Monthly Balances		2022	2,098,493,463	
59	August	Monthly Balances		2022	2,108,462,104	
60	September	Monthly Balances		2022	2,119,231,841	
61	October	Monthly Balances		2022	2,128,128,402	
62	November	Monthly Balances		2022	2,136,330,715	
63	December	219.25c		2022	2,146,075,860	
25	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,146,075,860	Appendix A input
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c		Year	Balance	
				2021	3,143,599,734	-
66	January	Monthly Balances		2022	3,150,656,606	
67	February	Monthly Balances		2022	3,157,330,834	
68	March	Monthly Balances		2022	3,168,302,674	
69	April	Monthly Balances		2022	3,175,187,175	
70	May	Monthly Balances		2022	3,181,116,975	
71	June	Monthly Balances		2022	3,191,007,247	

72	July	Monthly Balances		2022	3,197,283,487	
73	August	Monthly Balances		2022	3,202,634,264	
74	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						
79	December	Source		Year	Balance	
		Prior year 200.21c		2021	725,504,660	-
80	December	200.21c		2022	736,465,711	-
81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	736,465,711	Appendix A input
Calculation of General Accumulated Depreciation						
82	December	Source		Year	Balance	
		Prior year 219.28c		2021	519,932,106	-
83	December	219.28c		2022	565,097,827	-
26 84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	565,097,827	Appendix A input
Calculation of Production Accumulated Depreciation						
85	December	Source		Year	Balance	
		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	(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	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	12,077,584,812	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c	227.16c 227.16c	0 0	
		(Note N) Appendix A input	Projection	0	current end-of-year balance
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c	227.5c 227.5c	203,514,526 251,987,732	
		(Note N) Appendix A input	Projection	251,987,732	current end-of-year balance
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c	227.8c 227.8c	815,425 1,327,748	
		(Note N) Appendix A input	Projection	1,327,748	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit						
	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,055,726)	29.89%	(315,573)	
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base						
		Current beg of year balance ²⁶⁶ footnotes		24,871			
		Current end of year balance ²⁶⁶ footnotes		20,920			
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	Transmission Related	Non-transmission Related	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

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335					Included	Excluded
			Total			
	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		
63	Total	(Note C)	Appendix A Input		718,488	
PBOP						
	Authorized filed PBOP expense			Annual Update Informational Filing	1,458,057	
	Actual PBOP expense			Attachment 17 total	1,458,057	
58	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		320,185b		4,518,334	
70	Total	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory 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	954,834	514,863	449,971	
67	Total		sum	7,389,686	3,784,427	3,605,259	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320,191b	15,720	0	15,720	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Education & Outreach Appendix A Input		Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b		15,720	0	15,720	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							
	(561.1) Load Dispatch-Reliability	320.84b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.85b		0			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.86b		7,448,335			
	(561.4) Scheduling, System Control and Dispatch Services	320.87b		0			
	(561.5) Reliability, Planning and Standards Development	320.88b		884,337			
		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 No. 1 Page #s and Instructions				Amount	Description & Documentation
Net Revenue Requirement					
166	Facility Credits under Section 30.9 of the OATT			0	Appendix A Input
168	Interest on Network Upgrade Facilities			5,813,346	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
Network Upgrade Balance				(147,966,140)
Prior Year				(154,590,849)
Current Year				(154,590,849)
50	Network Upgrade Balance	(Note N)	Appendix A Input	(154,590,849)
current end-of-year balance				

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
Depreciation expense (403)				137,423,038
Amortization of limited term electric plant (404)				0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	137,423,038
General Plant				
Depreciation expense (403)				49,920,325
Amortization of limited term electric plant (404)				432,399
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	50,352,724
Intangible plant				
Amortization of limited term electric plant (404)				64,151,576
Amortization of other electric plant (405)				0
78	Total Intangible Amortization	(Note H)	sum	64,151,576

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWP Amount (K x L)	Transmission CWP (D / 13)	Input/Total
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	4,506,708	-	-	-	173,520	-	-	-	-	173,520	-	13	-	-	-	-	-	-	-
Feb	12,255,203	-	-	-	9,479	-	-	-	-	9,479	-	11	54,980,476	2,082,240	-	4,180,036.58	180,172	-	-
Mar	6,473,759	-	-	-	39,046	-	-	-	-	39,046	-	10	134,807,233	104,269	-	10,369,787	4,021	-	-
Apr	11,686,664	-	-	-	10,264	-	-	-	-	10,264	-	9	64,737,691	390,460	-	4,979,822	30,035	-	-
May	19,927,084	-	-	-	1,488,280	-	8,641,960	-	-	10,130,230	-	8	105,179,973	92,376	-	8,090,767	7,106	-	-
Jun	37,551,709	-	-	-	1,241,944	-	7,820,444	-	-	9,062,388	-	7	159,416,672	81,041,842	-	12,262,821	6,233,968	-	-
Jul	22,592,162	-	-	-	10,264	-	918,928	-	-	929,192	-	6	262,861,964	63,436,718	-	20,220,151	4,879,748	-	-
Aug	18,411,470	-	-	-	10,264	-	890,415	-	-	900,679	-	5	135,652,975	5,575,155	-	10,427,152	428,858	-	-
Sep	12,726,155	-	-	-	10,264	-	843,530	-	-	853,794	-	4	92,057,352	4,503,395	-	7,081,335	346,415	-	-
Oct	47,557,898	-	-	-	1,601,146	-	14,407,813	-	-	16,008,959	-	3	50,944,618	3,415,176	-	3,915,740	262,705	-	-
Nov	14,225,689	-	-	-	81,317	-	1,301,385	-	-	1,382,703	-	2	142,673,423	48,026,876	-	10,974,879	3,694,375	-	-
Dec	50,565,865	-	-	-	67,838	-	1,412,673	-	-	1,480,511	-	1	28,451,378	2,765,405	-	2,188,568	212,723	-	-
Total	258,480,284	-	-	-	4,743,626	-	36,237,139	-	-	40,980,765	-		1,281,289,620	212,914,424	-	98,560,740	16,378,033	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																			

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

Input to Line 16 of Appendix A 114,988,773
Input to Line 34 of Appendix A -

Estimated Life		50
Estimated Depreciation for Attachment 7		
Jan	11.5	2,867
Feb	10.5	143
Mar	9.5	533
Apr	8.5	125
May	7.5	109,162
Jun	6.5	84,634
Jul	5.5	7,343
Aug	4.5	5,823
Sep	3.5	4,294
Oct	2.5	57,503
Nov	1.5	2,980
Dec	0.5	1,064
Total	Estimated Depreciation for Attachment 7	276,471

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line
1
2
3
4
5
6
7

New Plant Carrying Charge			
Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.2870%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.8526%
C		Line B less Line A	0.5656%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.4227%

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

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

	Invest Yr	13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue				
Life														
CIAC (Yes or No)		No			No			No						
Increased ROE (basis points)		0			50			50						
9.8% ROE		9.2870%			9.2870%			9.2870%						
FCR for This Project		9.2870%			9.5689%			9.5689%						
Investment		-			1,883,237,384			16,239,797						
Annual Depreciation Expense		-			32,469,610			276,471						
W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	31,511,333	-	-	-	\$	31,511,333	\$	31,511,333
W Increased ROE	2010	-	-	-	287,225,425	4,836,783	32,323,630	-	-	-	\$	32,323,630	\$	32,323,630
W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	86,548,383	-	-	-	\$	86,548,383	\$	86,548,383
W Increased ROE	2011	-	-	-	784,113,653	13,727,954	88,765,922	-	-	-	\$	88,765,922	\$	2,217,539
W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	86,943,930	-	-	-	\$	86,943,930	\$	86,943,930
W Increased ROE	2012	-	-	-	785,864,997	13,960,855	89,166,422	-	-	-	\$	89,166,422	\$	2,222,492
W 9.8 % ROE	2013	-	-	-	1,038,140,449	18,632,869	115,187,569	-	-	-	\$	115,187,569	\$	115,187,569
W Increased ROE	2013	-	-	-	1,038,140,449	18,632,869	118,126,345	-	-	-	\$	118,126,345	\$	2,938,776
W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	129,241,308	-	-	-	\$	129,241,308	\$	129,241,308
W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	132,533,353	-	-	-	\$	132,533,353	\$	3,292,045
W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	150,171,745	-	-	-	\$	150,171,745	\$	150,171,745
W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	153,990,130	-	-	-	\$	153,990,130	\$	3,818,385
W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	165,260,299	-	-	-	\$	165,260,299	\$	165,260,299
W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	169,397,952	-	-	-	\$	169,397,952	\$	4,137,653
W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	163,191,375	-	-	-	\$	163,191,375	\$	163,191,375
W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	167,263,542	-	-	-	\$	167,263,542	\$	4,072,167
W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	158,472,763	-	-	-	\$	158,472,763	\$	158,472,763
W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	162,469,863	-	-	-	\$	162,469,863	\$	3,997,101
W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	155,951,657	-	-	-	\$	155,951,657	\$	155,951,657
W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	159,871,956	-	-	-	\$	159,871,956	\$	3,920,299
W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	165,466,117	-	-	-	\$	165,466,117	\$	165,466,117
W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	169,626,237	-	-	-	\$	169,626,237	\$	4,160,120
W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,254,499	220,768,655	-	-	-	\$	220,768,655	\$	220,768,655
W Increased ROE	2021	-	-	-	1,965,162,841	38,254,499	226,326,300	-	-	-	\$	226,326,300	\$	5,557,645
W 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	216,613,088	-	-	-	\$	216,613,088	\$	216,613,088
W Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	222,047,219	-	-	-	\$	222,047,219	\$	5,434,131
W 9.8 % ROE	2023	-	-	-	1,883,237,384	38,163,788	213,059,549	16,239,797	276,471	1,784,657	\$	214,844,206	\$	214,844,206
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	\$	5,371,880
W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W Increased ROE	2024	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W Increased ROE	2025	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W Increased ROE	2026	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W Increased ROE	2027	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W Increased ROE	2028	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	\$	-	\$	-
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	\$	-	\$	-
****	****	-	-	-	-	-	-	-	-	-	\$	-	\$	-
****	****	-	-	-	-	-	-	-	-	-	\$	-	\$	-

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2022

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	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	390	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	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	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%	
23	302	Franchises and Consents															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 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 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
- 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.

PacificCorp
Attachment 3a - Load Divisor for Projection

Customer Class / RS / SA	OATT (Part II - Network Services) - Average of current year and prior two years																										
	PacificCorp NFO	BPA Clarkia					BPA Benton				BPA Oregon			BPA Airport				Capline Energy				Total NFO					
Class	NFO	NFO	NFO	NFO	NFO	Wind	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO					
RS / SA	SA 328	SA 229	SA 175	SA 139	SA 138	SA 137	SA 185	SA 187	SA 186	SA 184	SA 183	SA 182	SA 181	SA 180	SA 179	SA 178	SA 177	SA 176	SA 175	SA 174	SA 173	SA 172	SA 171				
Jan	8,339	5,663	3,110	28,588	1,811	-	16,133	6,136	2,011	78,171	15,111	16,338	17,788	681	6,011	36,317	1,133	272,111	17,281	2,205	555	429	58	103	286	889	
Feb	8,332	6,54	3,210	32,88	1,37	0.20	10,71	6,09	0.01	20,710	14,97	11,13	16,85	0.01	0.01	33,95	1,08	301,64	114,81	2,59	596	424	56	93	297	871	
March	7,918	5,97	3,27	27,14	1,19	0.12	-	0.01	21,90	14,96	10,20	15,80	0.01	0.01	33,76	1,02	293,62	108,97	2,40	562	390	46	92	312	312	859	
Apr	7,280	5,71	3,04	24,43	1,00	0.37	-	0.02	0.01	19,32	14,14	9,90	13,12	0.33	0.34	33,83	1,06	274,97	93,65	1,97	437	386	46	122	236	603	
May	8,374	4,77	3,06	13,64	0.43	0.38	-	-	0.62	13,14	16,91	9,17	16,04	0.53	1.02	33,90	0.98	138,88	80,13	2,06	358	617	81	136	301	1,136	
Jun	10,141	5,90	3,09	18,62	0.36	0.16	-	-	0.01	1,21	16,36	19,27	10,08	4,79	0.55	3,24	34,24	1,28	180,29	96,94	2,25	444	730	125	161	355	1,323
Jul	10,784	5,41	3,86	17,64	0.47	0.30	-	-	-	1.38	15,55	18,84	11,11	16,21	0.63	3,16	34,0	1,34	190,47	112,89	2,65	476	637	167	165	330	1,476
Aug	10,572	6,03	3,99	18,86	0.36	0.17	-	-	-	1.33	16,91	19,26	11,36	16,03	0.58	3,02	34,15	1,33	191,96	112,68	2,65	453	866	158	217	301	1,543
Sept	9,884	5,27	3,47	15,91	0.31	0.19	-	-	0.03	1,06	13,79	16,05	10,33	16,12	0.50	2,76	34,11	1,28	144,16	103,62	3,04	407	621	145	193	293	1,443
Oct	7,592	4,66	2,89	20,87	0.65	0.13	-	-	-	0.68	16,40	15,75	9,07	17,16	0.25	0.27	33,95	1,01	189,98	86,04	1,97	423	412	54	125	276	884
Nov	7,367	5,28	3,08	20,07	0.91	0.20	0.18	0.11	0.01	14,40	15,26	8,66	12,21	0.30	0.01	33,80	0.95	245,40	90,74	1,52	464	414	57	122	302	869	
Dec	6,699	5,34	3,10	13,46	0.06	0.27	0.22	0.12	0.01	18,32	14,23	11,87	13,43	0.00	0.01	33,80	0.98	340,03	115,88	2,61	635	450	51	115	288	900	
Total	105,607	67	10	275	3	3	1	1	1	265	197	125	370	3	16	408	13	2,998	1,260	26	3,840	8,787	1,037	1,645	1,537	13,022	
Non LTP	8,834	8	3	23	1	3	6	3	1	11	16	10	43	3	1	24	1	223	100	2	401	584	66	101	285	1,024	

Other Service							
OS	OS	OS	OS	OS	OS	OS	OS
RS 297	RS 637	RS 280	RS 262083	RS 262083	RS 262083	RS 262083	RS 262083
429	58	103	286	286	286	286	286
390	46	92	312	312	312	312	312
617	81	136	301	301	301	301	301
730	125	161	355	355	355	355	355
866	158	217	301	301	301	301	301
621	145	193	293	293	293	293	293
412	54	125	276	276	276	276	276
414	57	122	302	302	302	302	302
450	51	115	288	288	288	288	288
Total	358	66	131	355	355	355	355

Customer Class / RS / SA	OATT (Part II Long-Term Firm Point-to-Point Transmission Services) - Projection																																			
	Sacramento										Clatskanie										Eugene															
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	LTP	LTP		
RS / SA	SA 47	SA 179	SA 656	SA 212	SA 1023	SA 885	SA 568	SA 183	SA 1016	SA 1017	SA 1049	SA 733	SA 779	SA 863	SA 809	SA 899	SA 90	SA 874	SA 969	SA 965	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905	SA 905		
Jan	1,855	50	-	56	-	80	30	11	80	100	100	100	99	4	19	25	15	10	48	25	5	117	100	100	100	50	150	100	100	50	3,689	8,863	9,914	2	10,333	
Feb	1,855	50	-	56	-	80	30	11	80	100	100	100	99	4	19	25	15	10	48	25	5	117	100	100	100	50	150	100	100	50	3,689	9,708	9,848	208	10,096	
March	1,855	50	-	56	-	80	30	11	80	100	100	100	99	4	19	25	15	10	48	25	5	117	100	100	100	50	150	100	100	50	3,689	9,220	9,374	216	9,594	
Apr	1,855	50	-	56	-	80	30	11	80	100	100	100	99	4	19	25	15	10	48	25	5	117	100	100	100	50	150	100	100	50	3,689	8,816	8,865	214	9,031	
May	1,855	50	-	56	-	80	30	11	80	100	100	100	99	4	19	25	15	10	48	25	5	117	100	100	100	50	150	100	100	50	3,689	9,876	9,974	177	10,147	
Jun	1,950	50	-	60	50	80	30	11	80	100	100	100	80	4	19	25	15	10	48	25	5	122	100	100	100	50	150	100	100	50	3,716	11,568	12,287	114	12,261	
Jul	1,950	50	-	60	50	80	30	11	80	100	100	100	80	4	19	25	15	10	48	25	1	122	100	100	100	50	150	100	100	50	3,716	12,738	12,886	146	13,030	
Aug	1,950	50	-	60	50	80	30	11	80	100	100	100	80	4	19	25	15	10	48	25	1	122	100	100	100	50	150	100	100	50	3,716	12,968	12,859	16	13,014	
Sept	1,950	50	-	60	50	80	30	11	80	100	100	100	80	4	19	25	15	10	48	25	3	122	100	100	100	50	150	100	100	50	3,716	11,350	11,862	118	12,044	
Oct	1,950	50	-	60	50	80	30	11	80	100	100	100	-	80	4	19	25	15	10	48	25	5	118	100	100	100	50	150	100	100	50	3,616	8,811	8,802	18	9,005
Nov	1,855	50	-	60	50	80	30	11	80	100	100	100	-	80	4	19	25	15	10	48	25	6	113	100	100	100	50	150	100	100	50	3,485	9,524	9,463	214	9,737
Dec	1,855	50	-	60	50	80	30	11	80	100	100	100	-	80	4	19	25	15	10	48	25	5	113	100	100	100	50	150	100	100	50	3,485	10,230	10,311	116	10,511
Total	22,738	800	-	872	290	960	380	132	980	1,200	1,300	900	1,000	48	228	306	180	120	576	300	30	1,417	1,200	1,200	1,200	600	1,800	1,200	2,200	800	43,200	124,513	135,787	2,317	138,289	
Non LTP	1,696	50	-	54	31	60	30	11	60	100	100	100	91	4	19	25	15	10	48	25	4	114	100	100	100	50	150	100	100	50	3,874	10,381	10,422	121	10,501	

Total Network & OS	1% growth	Behind the Meter	Total Network Load	Network + OS + LTP
8,863	9,914	2	10,333	13,142
9,708	9,848	208	10,096	13,084
9,220	9,374	216	9,594	13,113
8,816	8,865	214	9,031	12,804
9,876	9,974	177	10,147	13,736
11,568	12,287	114	12,261	16,501
12,738	12,886	146	13,030	16,748
12,968	12,859	16	13,014	16,572
11,350	11,862	118	12,044	15,302
8,811	8,802	18	9,005	12,701
9,524	9,463	214	9,737	13,122
10,230	10,311	116	10,511	13,966
Total				177,967
10,381	10,422	121	10,501	14,292

Divisor
Network + OS + LTP
177,967
14,292

PacifiCorp
Attachment 9a1 - Load (Current Year)
2022

Column			OATT (Part III - Network Service)																			f	
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
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	
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	-	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
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

Column			OATT (Part III - Network Service)																			f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Caprine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
RS / SA	Day	Time	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 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

Column			Other Service					j
Customer	Class	RS / SA	j1	j2	j3	j4	j5	Total OS
	Day	Time	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration 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)
 2020

Column			OATT (Part III - Network Service)																		f			
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
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	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	
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	580
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	513
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	-	-	-	20.08	11.97	9.76	46.69	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 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 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 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

Description	Revenue	MW	As Filed
			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
Foot 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	

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	39,488,427
Att. 3 input: Total short term-firm and non-firm revenue	127,429,899

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year (month end)	Current Year (month end)											
					December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	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	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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	37,832,184
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	4,457,195	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	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 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	2,718	Amort Premium (429)	Form 1, pg 117, ln 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 (420.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	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	10,026,135,096	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)	(17,051,898)	(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)

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(7.5)	Other				(7.526)	
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)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.100)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.1)	Other				(0.131)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(3.5)	100% Transmission	(3.515)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	448.1	(3.2)	0.0	(1.6)	Other				(1.620)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.7)	Other				(9.691)	
Kiamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(1.2)	Other				(1.189)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289655	253	582300	566, 567	(0.2)	(0.2)	(0.2)	100% Transmission	(0.164)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289655	253	582300	589	(1.7)	(1.8)	(1.7)	Other				(1.749)	
Prov for Injrs & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other			0.000	0.000	
Prov for Injrs & 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)	(339.5)	Other				(339.520)	
Injures & 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	0.000	
Injures & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	8.0	Other				8.000	
Injures & 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	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545000	925	(1.0)	(5.0)	(3.0)	Other				(3.000)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(16.2)	(18.1)	(17.2)	Other				(17.167)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	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)	(0.1)	Other				(0.110)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.090)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)	Other				(0.187)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.6)	Other				(0.590)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various GL's	506, 553, 557	(0.1)	(0.1)	(0.1)	Other				(0.103)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.916)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various GL's	593, 598	(0.7)	(0.4)	(0.5)	Other				(0.549)	
Construction 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)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(6.4)	Other				(6.390)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various GL's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor				(3.123)	
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor				0.000	
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(1.0)	Labor				(0.972)	
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.3)	Labor				(1.340)	
CU Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Prefunded	289000	253.99	Various GL's	Various	0.0	0.0	0.0	Other				0.000	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0	0.0	Other				0.000	
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)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.4)	Labor				(2.370)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor				(0.054)	
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.3)	Labor				(3.257)	
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(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	Unfunded	248195	242	500515	Follows Labor	(6.2)	(6.0)	(6.1)	Labor				(6.100)	
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor, 926	(1.6)	(1.4)	(1.5)	Other				(1.488)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor, 926	(0.5)	(0.4)	(0.5)	Labor				(0.467)	
FAS 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)	
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Unfunded	299107	219	554032	Follows Labor, 926	22.7	12.4	17.6	Labor				17.557	
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(20.3)	Labor				(20.346)	
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor, 926	(2.2)	(2.1)	(2.2)	Labor				(2.158)	
Totals							(315.1)	(321.6)	(318.4)		(3.679)	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)

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
assumptions.

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).

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Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
<u>Schedule 1 - Rate Calculations</u>			
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

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Enclosure 3

Calculation of True-Up for the preceding calendar year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up
				2022 Form 1 data True-up
Allocators				
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 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	Wage & Salary Allocator		(Line 5)	9.5363%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	242,111,831
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

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up	
			2022 Form 1 data	
			True-up	
Accumulated Depreciation and Amortization				
25				
25	Transmission Accumulated Depreciation	(Note M) Attachment 5		2,093,179,612
26	Accumulated General Depreciation	(Note N) Attachment 5		542,514,966
27	Accumulated Amortization	(Note N) (Line 8)		730,985,185
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)		1,273,500,151
29	Wage & Salary Allocator	(Line 5)		9.5363%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)		121,444,658
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)		2,214,624,270
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)		5,979,319,607
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(830,158,781)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(337,096,657)
CWIP for Incentive Transmission Projects				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
ITC Adjustment				
35	IRC 46(f)1 adjustment		Attachment 5	(6,692)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(12,480,157)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	14,186,647
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator	(Line 5)		9.5363%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)		0
42	Construction Materials & Supplies	(Note N)	Attachment 5	227,751,129
43	Wage & Salary Allocator	(Line 5)		9.5363%
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)		21,719,006
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,071,587
46	Total Materials & Supplies Allocated to Transmission	(Line 41 + Line 44 + Line 45)		22,790,593
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	92,147,051
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)		0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(151,278,495)
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,294,043,542)
52	Rate Base	(Line 32 + Line 51)		4,685,276,065

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up	
				2022 Form 1 data	True-up
Operations & Maintenance Expense					
Transmission O&M					
53	Transmission O&M		Attachment 5		239,061,031
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		10,849,245
55	Less: Account 565		Attachment 5		163,235,255
56	Transmission O&M		(Lines 53 - 55)		64,976,531
Allocated Administrative & General Expenses					
57	Total A&G		320.197b		264,608,506
58	Less Actual PBOP Expense Adjustment		Attachment 5		0
59	Less Property Insurance Account 924		320.185b		4,518,334
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5		0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b		26,166,699
62	Less General Advertising Exp Account 930.1		320.191b		15,720
63	Less Membership Dues	(Note C)	Attachment 5		718,488
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))		233,189,265
65	Wage & Salary Allocator		(Line 5)		9.5363%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)		22,237,603
Directly Assigned A&G					
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5		3,784,427
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5		0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)		3,784,427
70	Property Insurance Account 924	(Note F)	Attachment 5		4,518,334
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5		0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)		4,518,334
73	Gross Plant Allocator		(Line 12)		25.4185%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)		1,148,491
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)		92,147,051
Depreciation & Amortization Expense					
Depreciation Expense					
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		137,423,038
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		50,352,724
78	Intangible Amortization	(Note H)	Attachment 5		64,151,576
79	Total		(Line 77 + Line 78)		114,504,300
80	Wage & Salary Allocator		(Line 5)		9.5363%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)		10,919,461
82	Abandoned Plant Amortization	(Note O)			0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)		148,342,499
Taxes Other Than Income					
84	Taxes Other than Income Taxes		Attachment 2		41,703,289
85	Total Taxes Other than Income Taxes		(Line 84)		41,703,289

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up
				2022 Form 1 data True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	8,832,457,692
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	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	(Note T)	Attachment 14	2,596,858
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1,586
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	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	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,457,195
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	443,653
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	2,718
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
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	10,213,677,222
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	72,292,123
115	Less: Account 219		Attachment 14	(16,125,816)
116	Total Common Stock		Sum Lines 112 through 115	10,155,113,314

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up	
				2022 Form 1 data	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%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.67%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.19%
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
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(308,583)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(409,189)
135	Income Tax Component =	$(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	79,352,089
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)
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)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,560,307

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up
				2022 Form 1 data True-up
Revenue 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)	92,147,051
141	Total Transmission Depreciation & Amortization		(Line 83)	148,342,499
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)	95.59%
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
153	Net Revenue Requirement		(Line 151 - Line 152)	504,206,793
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	680,946,798
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,856,837,377
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.6285%
157	Net Plant Carrying Charge without Depreciation		(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 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
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 17 - Line 25 + Line 34)	5,856,837,377
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.1887%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.8424%
165	Net Revenue Requirement		(Line 153)	504,206,793
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,401,411
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)	35,626

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

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

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
<u>Schedule 1 - Rate Calculations</u>			
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	Attachment 3, Line 6	\$6,199,584
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(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)				Attachment 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

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWMA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	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	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	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	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	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	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 delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	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 Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	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	0	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	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated 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	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	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 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	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	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 versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	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	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	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.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and 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 versa.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	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	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	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.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.81		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100		Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrued 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	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.

287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - -	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - -	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - -	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - -	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	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)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960 - - - - Accelerated Pollution Control Facilities Depreciation		(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(143,583,856)	(143,583,856)	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		(143,583,856)	(143,583,856)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A B C Gas, Prod, D E F G

Account 282			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	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)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned 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	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	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.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	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	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	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	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	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	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	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA - Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	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 income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	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.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	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:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	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	(131,620)	(131,620)	0	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	(2,660,190)	(2,660,190)	0	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	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	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	245,317	245,317	0	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	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	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	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	(34,505)	(34,505)	0	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	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	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	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	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	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	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	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	25,590	25,590	0	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	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	0	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	(197,233)	(197,233)	0	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	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	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	(157,481)	(157,481)	0	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	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
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 pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
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.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) 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	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. 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	0	
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	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.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	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 Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(374,419,825)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

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

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

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

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(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%	29,229,563	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 and 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 ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
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	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp 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.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	4,607,239	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	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 153 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	0	4,502,857	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	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 delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	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 Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0	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	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	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	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0	0	Regulatory liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	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 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	0	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	0	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	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	0	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	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclss	4,938,533	4,938,533	0	0	0	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 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	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	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	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.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
287359	105.400 FAS 143 ARO Liability		79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	
287370	425.215 Unearned Joint Use Pole Contract Revenue		890,943	890,943	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
					0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	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	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	385,930	385,930	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def unc tax pos ben of int	(14,478)	(14,478)	0	0	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	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	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			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			0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(134,154,543)	(134,154,543)	0	0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	227,190,163	227,190,163	0	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)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	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	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	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	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	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0	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.

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	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)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(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.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	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	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and deductible for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	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
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	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	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	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	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	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	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	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)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	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.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	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	0	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	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	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	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	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	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	0	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	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	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	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount Program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	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	0	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	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	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	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	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	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	0	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	0	Regulatory 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	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver 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	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	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	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	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	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	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)	0	0	0	Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	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	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	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	0	0	0	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	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommission/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 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.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance ReClass	(4,938,533)	(4,938,533)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	2,452,966	2,452,966	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	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.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	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 Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	
FERC 283 - Other			0	0	0	0	
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 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.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	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	(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	(9,414,586)	1,886,514
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0
Less FASB 106 Above if not separately removed			0	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

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

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

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

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

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

Summary Table: (Excess) / Deficient 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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	141,966,595		
Possessory taxes	603,375		
1 Total Plant Related	142,569,970	29.2295%	41,672,459
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	9.5363%	0
Other Included		Net Plant Allocator	
Annual Report	105,475		
3 Total Other Included	105,475	29.2295%	30,830
4 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		
5 Subtotal Excluded Taxes	51,869,644		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
7 Total Other Taxes			
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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,836,428
5	Miscellaneous General Revenues		<i>detail below</i>	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
13	Appendix A input: Gross Revenue Credits		(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	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 shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	431,681,746
B	100 Basis Point increase in ROE		1.00%

Return Calculation			
		Notes	Reference (Appendix A Line or Source)
117	Debt percent	Total Long Term Debt	(Notes Q & R) (Line 90 / (Lines 90 + 110 +116))
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116))
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116))
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96)
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110)
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.92%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 371,025,616

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code 0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (308,583)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (409,189)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	87,447,912
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) (26,382,594)
137	Total Income Taxes		60,656,130

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	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		
4	March	Monthly Balances	2022	7,908,996,876		
5	April	Monthly Balances	2022	7,936,848,968		
6	May	Monthly Balances	2022	7,932,984,837		
7	June	Monthly Balances	2022	7,947,375,013		
8	July	Monthly Balances	2022	7,951,826,014		
9	August	Monthly Balances	2022	7,965,402,740		
10	September	Monthly Balances	2022	7,977,270,050		
11	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		
15	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,950,016,989	Appendix A input
Calculation of Distribution Plant In Service						
15	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		
19	April	Monthly Balances	2022	8,135,016,745		
20	May	Monthly Balances	2022	8,167,224,147		
21	June	Monthly Balances	2022	8,199,423,911		
22	July	Monthly Balances	2022	8,245,891,365		
23	August	Monthly Balances	2022	8,274,433,004		
24	September	Monthly Balances	2022	8,309,736,571		
25	October	Monthly Balances	2022	8,349,674,149		
26	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	
Calculation of Intangible Plant In Service						
29	December	204.5b	2021	1,106,474,798	-	
30	December	204.5g	2022	1,128,981,210		
19	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						
32	December	204.99b	2021	1,376,963,716	-	
33	December	204.99g	2022	1,465,275,063		
18	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						
35	December	204.46b	2021	13,476,057,172	-	
36	January	Monthly Balances	2022	13,481,566,763		
37	February	Monthly Balances	2022	13,486,513,579		
38	March	Monthly Balances	2022	13,485,374,816		
39	April	Monthly Balances	2022	13,506,304,311		
40	May	Monthly Balances	2022	13,536,696,905		
41	June	Monthly Balances	2022	13,562,748,864		
42	July	Monthly Balances	2022	13,534,110,202		
43	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		
46	November	Monthly Balances	2022	13,581,202,931		
47	December	204.46g	2022	13,506,299,204		
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,524,281,801	
49	Electric Plant Sold	204.102g			0	
6	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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Accumulated Depreciation						
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		
57	June	Monthly Balances	2022	2,088,400,251		
58	July	Monthly Balances	2022	2,098,493,463		
59	August	Monthly Balances	2022	2,108,462,104		
60	September	Monthly Balances	2022	2,119,231,841		
61	October	Monthly Balances	2022	2,128,128,402		
62	November	Monthly Balances	2022	2,136,330,715		
63	December	219.25c	2022	2,146,075,860		
25	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	2,093,179,612	Appendix A input
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c	2021	3,143,599,734	-	
66	January	Monthly Balances	2022	3,150,656,606		
67	February	Monthly Balances	2022	3,157,330,834		
68	March	Monthly Balances	2022	3,168,302,674		
69	April	Monthly Balances	2022	3,175,187,175		
70	May	Monthly Balances	2022	3,181,116,975		
71	June	Monthly Balances	2022	3,191,007,247		

72	July	Monthly Balances		2022	3,197,283,487	
73	August	Monthly Balances		2022	3,202,634,264	
74	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						
79	December	Source		Year	Balance	
		Prior year 200.21c		2021	725,504,680	
80	December	200.21c		2022	736,465,711	
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	730,985,185	Appendix A input
Calculation of General Accumulated Depreciation						
82	December	Source		Year	Balance	
		Prior year 219.28c		2021	519,932,106	
83	December	219.28c		2022	565,097,827	
84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	542,514,966	Appendix A input
Calculation of Production Accumulated Depreciation						
85	December	Source		Year	Balance	
		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	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,047,818,088	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,778,803,273	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c	227.16c 227.16c	0 0	
		(Note N) Appendix A input	True-up	0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c	227.5c 227.5c	203,514,526 251,987,732	
		(Note N) Appendix A input	True-up	227,751,129	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c	227.8c 227.8c	815,425 1,327,748	
		(Note N) Appendix A input	True-up	1,071,587	beg-of-year and end-of-year average

ITC Adjustment

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

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
	Prior Year	214,47d		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

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335					Included	Excluded
		Total				
	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		
63	Total	(Note C)	Appendix A Input		718,488	
PBOP						
	Fixed PBOP expense			Annual Update Informational Filing	1,458,057	
	Actual PBOP expense			Attachement 17	1,458,057	
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		320,185b		4,518,334	
70	Total	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory 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	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320,191b	15,720	0	15,720	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Education & Outreach Appendix A Input		Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b		15,720	0	15,720	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							
	(561.1) Load Dispatch-Reliability	320.84b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.85b		0			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.86b		7,448,335			
	(561.4) Scheduling, System Control and Dispatch Services	320.87b		0			
	(561.5) Reliability, Planning and Standards Development	320.88b		884,337			
		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	0	Appendix A Input
168	Interest on Network Upgrade Facilities	5,813,346	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
Network Upgrade Balance (Note N)				
Prior Year				Enter negative (147,966,140)
Current Year				Enter negative (154,590,849)
Appendix 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
Transmission Plant				
Depreciation expense (403) (Note H)				336.7b
Amortization of limited term electric plant (404) (Note H)				336.7d
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	sum		137,423,038
General Plant				
Depreciation expense (403) (Note H)				336.10b
Amortization of limited term electric plant (404) (Note H)				336.10d
77	General Depreciation Expense Including Amortization of Limited Term Plant	sum		50,352,724
Intangible plant				
Amortization of limited term electric plant (404) (Note H)				336.1d
Amortization of other electric plant (405) (Note H)				336.1e
78	Total Intangible Amortization	sum		64,151,576

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP	(S)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)			(P)	(Q)	(R)
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Total (Segments B-H)	Monthly Additions Transmission CWP (Gateway only)			Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)			Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-			
Jan	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-			
Feb	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-			
Mar	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-			
Apr	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-			
May	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-			
Jun	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-			
Jul	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-			
Aug	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-			
Sep	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-			
Oct	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-			
Nov	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-			
Dec	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-			
Total	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-			
New Transmission Plant Additions and CWP (weighted by months in service)																					

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

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

Not for true-up
Not for true-up

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	9.2802%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.8424%
5	C		Line B less Line A	0.5622%
6	FCR if CIAC			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.4718%

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

8 Useful life of the project	Life	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue						
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No			No			No								
10 Input the allowed increase in ROE	Increased ROE (basis points)	0			50			50								
11 From line 3 above if "No" on line 13 and	9.8% ROE					9.2802%			9.2802%							
12 From line 7 above if "Yes" on line 13	FCR for This Project					9.5613%			9.5613%							
13 13 Month Net Plant or CWIP Balance	Investment				1,883,237,384											
14 Actual or estimated depreciation expense	Annual Depreciation Expense				32,469,610											
15	W 9.8 % ROE	2010	-	-	287,225,425	4,836,783	31,491,756	-	-	-	\$	31,491,756	\$	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	W 9.8 % ROE	2011	-	-	784,113,653	13,727,954	86,494,939	-	-	-	\$	86,494,939	\$	86,494,939		
18	W Increased ROE	2011	-	-	784,113,653	13,727,954	88,699,126	-	-	-	\$	88,699,126	\$	88,699,126	\$	2,204,187
19	W 9.8 % ROE	2012	-	-	785,864,997	13,969,855	86,890,368	-	-	-	\$	86,890,368	\$	86,890,368		
20	W Increased ROE	2012	-	-	785,864,997	13,969,855	89,099,478	-	-	-	\$	89,099,478	\$	89,099,478	\$	2,209,110
21	W 9.8 % ROE	2013	-	-	1,039,140,449	18,692,869	115,116,744	-	-	-	\$	115,116,744	\$	115,116,744		
22	W Increased ROE	2013	-	-	1,039,140,449	18,692,869	118,037,825	-	-	-	\$	118,037,825	\$	118,037,825	\$	2,921,081
23	W 9.8 % ROE	2014	-	-	1,164,054,968	21,135,829	129,161,969	-	-	-	\$	129,161,969	\$	129,161,969		
24	W Increased ROE	2014	-	-	1,164,054,968	21,135,829	132,434,192	-	-	-	\$	132,434,192	\$	132,434,192	\$	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	W Increased ROE	2015	-	-	1,350,166,903	24,782,100	153,875,115	-	-	-	\$	153,875,115	\$	153,875,115	\$	3,795,394
27	W 9.8 % ROE	2016	-	-	1,463,059,094	29,386,385	165,160,580	-	-	-	\$	165,160,580	\$	165,160,580		
28	W Increased ROE	2016	-	-	1,463,059,094	29,386,385	169,273,320	-	-	-	\$	169,273,320	\$	169,273,320	\$	4,112,740
29	W 9.8 % ROE	2017	-	-	1,439,903,455	29,467,919	163,093,235	-	-	-	\$	163,093,235	\$	163,093,235		
30	W Increased ROE	2017	-	-	1,439,903,455	29,467,919	167,140,883	-	-	-	\$	167,140,883	\$	167,140,883	\$	4,047,648
31	W 9.8 % ROE	2018	-	-	1,413,360,220	27,214,371	158,376,432	-	-	-	\$	158,376,432	\$	158,376,432		
32	W Increased ROE	2018	-	-	1,413,360,220	27,214,371	162,349,465	-	-	-	\$	162,349,465	\$	162,349,465	\$	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	W Increased ROE	2019	-	-	1,386,203,297	27,215,321	159,753,871	-	-	-	\$	159,753,871	\$	159,753,871	\$	3,896,694
35	W 9.8 % ROE	2020	-	-	1,471,003,295	28,854,427	165,365,857	-	-	-	\$	165,365,857	\$	165,365,857		
36	W Increased ROE	2020	-	-	1,471,003,295	28,854,427	169,500,928	-	-	-	\$	169,500,928	\$	169,500,928	\$	4,135,071
37	W 9.8 % ROE	2021	-	-	1,965,162,841	38,254,499	226,634,715	-	-	-	\$	226,634,715	\$	226,634,715		
38	W Increased ROE	2021	-	-	1,965,162,841	38,254,499	226,158,896	-	-	-	\$	226,158,896	\$	226,158,896	\$	5,524,181
39	W 9.8 % ROE	2022	-	-	1,921,488,942	38,164,915	216,482,124	-	-	-	\$	216,482,124	\$	216,482,124		
40	W Increased ROE	2022	-	-	1,921,488,942	38,164,915	221,883,535	-	-	-	\$	221,883,535	\$	221,883,535	\$	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	W Increased ROE	2023	-	-	1,883,237,384	38,163,788	218,225,076	-	-	-	\$	218,225,076	\$	218,225,076	\$	5,293,884
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	\$	-	\$	-		
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	\$	-	\$	-		
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	\$	-	\$	-		
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	\$	-	\$	-		
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	\$	-	\$	-		
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	\$	-	\$	-		
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	\$	-	\$	-		
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	\$	-	\$	-		
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	\$	-	\$	-		
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	\$	-	\$	-		
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	\$	-	\$	-		
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	\$	-	\$	-		
55	****		-	-	-	-	-	-	-	-	\$	-	\$	-		
56	****		-	-	-	-	-	-	-	-	\$	-	\$	-		

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2022

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	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	390	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	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	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%	
23	302	Franchises and Consents															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 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 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
- 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 9a1 - Load (Current Year)
2022

Column			OATT (Part III - Network Service)																			f	
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
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	
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	-	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
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

Column			OATT (Part III - Network Service)																			f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Caprine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
			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 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

Column			Other Service				j
Customer	Class	RS / SA	j1	j2	j3	j4	Total OS
	Day	Time	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS	
			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)
 2020

Column			OATT (Part III - Network Service)																		f			
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer Class	Day	Time	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	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	Total NFO
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	580
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	513
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	-	-	-	20.08	11.97	9.76	46.69	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

Column			Other Service				j	
			j1	j2	j3	j4	j5	j
Customer Class	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	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 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 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

Description	Revenue	MW	As Filed
			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
Foot 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	

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	39,488,427
Att. 3 input: Total short term-firm and non-firm revenue	127,429,899

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year (month end)	Current Year (month end)											
					December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	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	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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	37,832,184
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	4,457,195	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	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 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	2,718	Amort Premium (429)	Form 1, pg 117, ln 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 (420.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	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	10,026,135,096	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)	(17,051,898)	(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)

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	Category	By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end			13-month Average	100% Transmission	Plant	Labor	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(12.7)	Other				(12.720)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(5.4)	Other				(5.395)	
Lidar (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	505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.135)	
Wholesale 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)	100% Transmission	(2.279)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.2)	Other				(1.246)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.5)	Other				(9.472)	
Kiamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(2.1)	Other				(2.124)	
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	(0.165)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.7)	(1.8)	(1.8)	Other				(1.754)	
Prov for Injries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other			0.000	0.000	
Prov for Injries & 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 Injries & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(368.5)	Other				(368.461)	
Injries & 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	0.000	
Injries & 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	
Injries & 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	301899	454	(0.2)	(0.0)	(0.2)	Other				(0.155)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.103)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)	Other				(0.224)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.9)	Other				(0.939)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various G/L's	506, 553, 557	(0.1)	(0.1)	(0.2)	Other				(0.150)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.903)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various G/L's	593, 598	(0.7)	(0.4)	(0.6)	Other				(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)	Other				(6.643)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
Accrued Ligated 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)	
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(0.5)	Labor				(0.468)	
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.1)	Labor				(1.109)	
CEO Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Unfunded	289000	253.99	Various G/L's	Various	0.0	0.0	0.0	Other				0.000	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0	0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(3.7)	Labor				(3.747)	
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.4)	Labor				(2.404)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.6)	Labor				(2.589)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor				(0.063)	
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.6)	Labor				(3.559)	
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor				(0.236)	
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.1)	(17.5)	(17.3)	Labor				(17.288)	
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, 926	(1.6)	(1.4)	(1.5)	Other				(1.472)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor, 926	(0.5)	(0.4)	(0.5)	Labor				(0.507)	
FAS 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	Unfunded	299107	219	554032	Follows Labor, 926	22.7	12.4	21.4	Labor				21.383	
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(22.1)	Labor				(22.062)	
Wasatch 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							(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

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
assumptions.

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).

PACIFICORP

Enclosure 4

Projection variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection	
			2022 Form 1 data	Projection
Allocators				
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	

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)
29,153,152	2,183,854	7.49%
359,153,337	6,350,324	1.77%
41,806,504	(4,910,808)	-11.75%
317,346,833	11,261,132	3.55%
9.1865%	0.3498%	3.81%
31,881,804,735	731,462,966	2.29%
10,674,475,493	666,643,608	6.25%
725,504,660	10,961,051	1.51%
11,399,980,152	677,604,659	5.94%
20,481,824,583	53,858,306	0.26%
8,222,391,915	186,250,541	2.27%
25.7902%	-0.0073%	-0.03%
6,062,779,529	75,666,203	1.25%
29.6008%	0.2908%	0.98%
7,890,023,096	156,284,806	1.98%
104,227,073	10,711,699	10.28%
7,994,250,169	166,996,505	2.09%
1,376,963,716	88,311,348	6.41%
1,106,474,798	22,506,412	2.03%
2,483,438,514	110,817,760	4.46%
9.1865%		
228,141,746	19,254,036	8.44%
1,517,970	594,174	39.14%
8,223,909,885	186,844,715	2.27%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection		2022 Projection (as-filed)		
			2022 Form 1 data	Projection	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)
Accumulated Depreciation and Amortization							
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	(Note N)	Attachment 5	565,097,827	519,932,106	45,165,721	8.69%
27	Accumulated Amortization	(Note N)	(Line 8)	736,465,711	725,504,660	10,961,051	1.51%
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,301,563,538	1,245,436,765	56,126,773	4.51%
29	Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	124,120,864	114,412,383	9,708,481	8.49%
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,270,196,724	2,159,612,386	110,584,338	5.12%
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							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109		Attachment 1A	(845,027,971)	(814,784,244)	(30,243,727)	-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 & N)	Attachment 11	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		(Line 5)	9.5363%	9.1865%	0	3.81%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0	0	0	n/m
42	Construction Materials & Supplies	(Note N)	Attachment 5	251,987,732	203,514,526	48,473,206	23.82%
43	Wage & Salary Allocator		(Line 5)	9.5363%	9.1865%		
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	24,030,279	18,695,917	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)		Zero	0.0%	0.0%	
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0	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 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,299,471,262)	(1,294,769,902)	(4,701,360)	-0.36%
52	Rate Base		(Line 32 + Line 51)	4,841,086,615	4,769,527,598	71,559,017	1.50%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection	
			2022 Form 1 data	Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14		8,832,457,692
87	Less Account 222 Reacquired Bonds	Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14		0
89	Account 224 Other Long-term Debt	Attachment 14		0
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89		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	(Note T) Attachment 14		2,596,858
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14		1,586
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14		0
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95		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		0
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14		4,457,195
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14		443,653
101	Less Account 429 Amortized Premium	(Note T) Attachment 14		2,718
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
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14		0
106	Account 207 Premium on Preferred Stock	Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14		0
110	Total Preferred Stock	Sum Lines 104 through 109		2,397,600
111	Preferred Dividend	Attachment 14	(Enter positive)	161,902
Common Stock				
112	Proprietary Capital	Attachment 14		10,213,677,222
113	Less: Total Preferred Stock	(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14		72,292,123
115	Less: Account 219	Attachment 14		(16,125,816)
116	Total Common Stock	Sum Lines 112 through 115		10,155,113,314

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)
8,842,534,615	(10,076,923)	-0.11%
0	0	n/m
0	0	n/m
0	0	n/m
8,842,534,615	(10,076,923)	-0.11%
20,988,276	3,119,655	14.86%
39,782,153	2,482,386	6.24%
3,099,866	(503,008)	-16.23%
8,446	(6,861)	-81.23%
0	0	n/m
8,778,672,766	(15,182,817)	-0.17%
405,404,301	(1,083,397)	-0.27%
0	0	n/m
4,541,192	(83,998)	-1.85%
607,365	(163,712)	-26.95%
9,641	(6,924)	-71.81%
0	0	n/m
410,543,217	(1,324,183)	-0.32%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
9,573,346,279	640,330,943	6.69%
2,397,600	0	0.00%
86,774,204	(14,482,081)	-16.69%
(18,514,257)	2,388,441	12.90%
9,502,688,732	652,424,582	6.87%

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection		2022 Projection (as-filed)		
				2022 Form 1 data	Projection	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)		
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99%	48.19%	-1.21%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	53.00%	51.79%	1.21%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.67%	4.68%	-0.01%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock		Fixed	9.80%	9.80%		
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%
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
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%
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1-(Line 123 / Line 126))]	81,990,972	78,939,367	3,051,605	3.87%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,010)	(19,896,011)	1	0.00%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,592)	(26,382,594)	1	0.00%
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	55,189,921	52,031,127	3,158,794	6.07%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection		2022 Projection (as-filed)		
			2022 Form 1 data	Projection	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)
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)	(4,701,360)	-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	8,080,693	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%	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(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	3,845,257	1.11%	
148	Included Transmission Facilities	(Line 146 - Line 147)	7,696,023,235	7,543,583,686	152,439,549	2.02%	
149	Inclusion Ratio	(Line 148 / Line 146)	95.65%	95.61%			
150	Gross Revenue Requirement	(Line 145)	696,050,370	674,274,355	21,776,015	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	66,120,648	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, 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 Point increase in ROE							
159	Gross Revenue Requirement Less Return and Taxes	(Line 150 - Line 143 - Line 144)	283,154,001	272,617,473	10,536,528	3.86%	
160	Increased Return and Taxes	Attachment 4	446,919,181	434,413,088	12,506,093	2.88%	
161	Net Revenue Requirement per 100 Basis Point increase 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	66,120,648	1.11%	
163	Net Plant Carrying Charge per 100 Basis Point increase 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	7,722,109	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	80,044	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	256	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%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Projection	
			2022 Form 1 data	Projection

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)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
<u>Schedule 1 - Rate Calculations</u>			
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	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,199,584
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$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	\$5,371,880
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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(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)				Attachment 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

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	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	720.560	Pension Liability UMWMA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300	920.182	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	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	0	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	0	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch 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	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0 Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	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 delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	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 Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	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	0	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	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated 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	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	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 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	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	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 versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	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	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	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.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	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 versa.
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	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	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	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.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.81		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100		Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrued liability for estimated remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.

287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - -	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - -	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - -	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - -	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	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)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960 - - - - Accelerated Pollution Control Facilities Depreciation		(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(143,583,856)	(143,583,856)	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		(143,583,856)	(143,583,856)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A B C Gas, Prod, D E F G

Account 282			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	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)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned 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	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	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.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	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	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	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	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	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	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	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	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 income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	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.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	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:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286888	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	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	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	(131,620)	(131,620)	0	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	(2,660,190)	(2,660,190)	0	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	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	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	245,317	245,317	0	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	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	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	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	(34,505)	(34,505)	0	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	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	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	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	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	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	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	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	25,590	25,590	0	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	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	0	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	(197,233)	(197,233)	0	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	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	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	(157,481)	(157,481)	0	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	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
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 pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
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.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) 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	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. 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	0	
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	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.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	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 Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(374,419,825)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

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

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

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

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(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 and 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

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
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	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp 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.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	Accrued liability for retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	4,607,239	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	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 153 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	0	4,502,857	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	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 delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	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 Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	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	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare 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	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	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	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	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 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	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	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	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	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	82,892	82,892	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclss	4,938,533	4,938,533	0	0	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 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	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	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	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.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
287359	105.400 FAS 143 ARO Liability		79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	
287370	425.215 Unearned Joint Use Pole Contract Revenue		890,943	890,943	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
					0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	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	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	385,930	385,930	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def unc tax pos ben of int	(14,478)	(14,478)	0	0	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	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	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			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			0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(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 relicensing 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.
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	(38,751,230)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	120,661,428	0	(120,661,428)	PowerTax Report #257: General Book Allocation Group.

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	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)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(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.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	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	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and deductible for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	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
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	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	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	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	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	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	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	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)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	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.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	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	0	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	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	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	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	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	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	0	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	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	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	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount Program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	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	0	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	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	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	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	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	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	0	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	0	Regulatory 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	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver 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	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	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	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	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	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	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)	0	0	0	Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	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	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	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	0	0	0	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	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommission/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 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.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance ReClass	(4,938,533)	(4,938,533)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	2,452,966	2,452,966	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	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.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	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 Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	
FERC 283 - Other			0	0			
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 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.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	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	(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	(9,414,586)	1,886,514
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0
Less FASB 106 Above if not separately removed			0	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

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

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

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

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

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

Summary Table: (Excess) / Deficient 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

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

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

Description	Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	160	286,171,524	160,200,200	66,969,200	0	66,969,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	262	(251,131,787)	(150,244,210)	(251,131,787)	(61,364,897)	(189,766,890)
Accum. Deferred Income Tax Liability: Other Property	262	(4,513,376,192)	(2,824,096,100)	(1,689,280,052)	(1,222,725,840)	(466,554,212)
Accum. Deferred Income Tax Liability: Other	262	(4,513,376,192)	(2,824,096,100)	(1,689,280,052)	(1,222,725,840)	(466,554,212)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,979,928,708)	(3,508,136,000)	(1,822,677,896)	(1,318,688,743)	(503,989,153)
Other Regulatory Assets	182	(617,529,312)	(117,529,312)	(735,058,624)	0	(735,058,624)
Other Regulatory Liabilities	254	(418,440)	(223,027)	(195,303)	0	(195,303)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,669,146,881)	(2,833,433,847)	(1,633,781,334)	(1,318,688,743)	(315,092,591)
Grand Up				(151,656,105)	(151,656,105)	(151,656,105)
Total (Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)				(2,149,464,527)	(1,470,344,848)	(679,119,679)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(468,886,820)	(47,219,915)	(421,666,905)
Other	(1,226,884,514)	(966,021,838)	(260,862,676)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,695,771,334)	(1,413,688,743)	(282,082,591)

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

TABLE 3: Annual Tracking of (Excess) / Deficient Accumulated Deferred Income Tax

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax Protected (Excess) / Deficient ADIT (RCGM)						Non-Protected (Excess) / Deficient ADIT (SPT 219.519)						Formula Rate Inputs Unamortized (Excess) / Deficient ADIT							
			Transmission (184,374,962)		General (6,792,352)		Intangible (1,365,116)		Remaining Regulatory Life		Remaining Regulatory Life		Annual Amortization AT 1B ADIT		Average AT 1B ADIT		Tax Rate		Factor		Asset (Liability)	
1	12/31/2018	46.0	(7,488,587)	(336,386,408)	15.9	(364,575)	(5,421,160)	15.9	(87,747)	7,940,909	(85,160,824)	0	0	24.266%	32.002%	(408,886,820)	(133,306,911)	(542,193,731)	(542,193,731)	133,306,911	(408,886,820)	(133,306,911)
2	12/31/2019	46.0	(7,488,587)	(336,386,408)	15.9	(364,575)	(5,421,160)	15.9	(87,747)	(13,032,163)	(98,142,987)	0	0	24.266%	32.002%	(287,013,743)	(126,469,181)	(413,482,924)	(413,482,924)	126,469,181	(287,013,743)	(126,469,181)
3	12/31/2020	46.0	(7,488,587)	(336,386,408)	15.9	(364,575)	(5,421,160)	15.9	(87,747)	(13,131,935)	(98,232,719)	0	0	24.266%	32.002%	(369,440,673)	(119,631,460)	(489,072,133)	(489,072,133)	119,631,460	(369,440,673)	(119,631,460)
4	12/31/2021	53.2	(6,475,094)	(313,534,162)	18.5	(313,337)	(4,389,613)	18.5	(76,415)	(13,032,163)	(98,064,926)	0	0	24.266%	32.002%	(247,044,662)	(113,344,888)	(360,389,550)	(360,389,550)	113,344,888	(247,044,662)	(113,344,888)
5	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,368)	18.5	(88,105)	(13,096,011)	(98,106,511)	0	0	24.266%	32.002%	(327,148,651)	(106,638,412)	(433,787,063)	(433,787,063)	106,638,412	(327,148,651)	(106,638,412)
6	12/31/2023	53.2	(6,475,094)	(302,583,930)	18.5	(313,337)	(3,763,123)	18.5	(99,895)	(13,096,011)	(98,148,106)	0	0	24.266%	32.002%	(307,252,641)	(100,117,388)	(407,370,029)	(407,370,029)	100,117,388	(307,252,641)	(100,117,388)
7	12/31/2024	53.2	(6,475,094)	(296,108,814)	18.5	(313,337)	(3,449,878)	18.5	(111,685)	(13,096,011)	(98,190,701)	0	0	24.266%	32.002%	(300,388,195)	(97,934,927)	(398,323,122)	(398,323,122)	97,934,927	(300,388,195)	(97,934,927)
8	12/31/2025	53.2	(6,475,094)	(289,633,700)	18.5	(313,337)	(3,136,632)	18.5	(123,475)	(13,096,011)	(98,233,296)	0	0	24.266%	32.002%	(293,524,949)	(95,698,176)	(389,223,125)	(389,223,125)	95,698,176	(293,524,949)	(95,698,176)
9	12/31/2026	53.2	(6,475,094)	(283,158,586)	18.5	(313,337)	(2,823,386)	18.5	(135,265)	(13,096,011)	(98,275,891)	0	0	24.266%	32.002%	(286,669,100)	(93,459,369)	(380,118,469)	(380,118,469)	93,459,369	(286,669,100)	(93,459,369)
10	12/31/2027	53.2	(6,475,094)	(276,683,472)	18.5	(313,337)	(2,510,140)	18.5	(147,055)	(13,096,011)	(98,318,486)	0	0	24.266%	32.002%	(279,797,251)	(91,220,621)	(371,017,872)	(371,017,872)	91,220,621	(279,797,251)	(91,220,621)
11	12/31/2028	53.2	(6,475,094)	(270,208,358)	18.5	(313,337)	(2,196,894)	18.5	(158,845)	(13,096,011)	(98,361,081)	0	0	24.266%	32.002%	(272,932,411)	(89,000,461)	(361,932,872)	(361,932,872)	89,000,461	(272,932,411)	(89,000,461)
12	12/31/2029	53.2	(6,475,094)	(263,733,244)	18.5	(313,337)	(1,883,648)	18.5	(170,635)	(13,096,011)	(98,403,676)	0	0	24.266%	32.002%	(266,067,562)	(86,781,484)	(352,849,046)	(352,849,046)	86,781,484	(266,067,562)	(86,781,484)
13	12/31/2030	53.2	(6,475,094)	(257,258,130)	18.5	(313,337)	(1,570,402)	18.5	(182,425)	(13,096,011)	(98,446,271)	0	0	24.266%	32.002%	(259,202,713)	(84,562,502)	(343,765,215)	(343,765,215)	84,562,502	(259,202,713)	(84,562,502)
14	12/31/2031	53.2	(6,475,094)	(250,783,016)	18.5	(313,337)	(1,257,156)	18.5	(194,215)	(13,096,011)	(98,488,866)	0	0	24.266%	32.002%	(252,337,864)	(82,343,520)	(334,681,384)	(334,681,384)	82,343,520	(252,337,864)	(82,343,520)
15	12/31/2032	53.2	(6,475,094)	(244,307,902)	18.5	(313,337)	(943,910)	18.5	(206,005)	(13,096,011)	(98,531,461)	0	0	24.266%	32.002%	(245,473,015)	(80,124,539)	(325,597,554)	(325,597,554)	80,124,539	(245,473,015)	(80,124,539)
16	12/31/2033	53.2	(6,475,094)	(237,832,788)	18.5	(313,337)	(630,664)	18.5	(217,795)	(13,096,011)	(98,574,056)	0	0	24.266%	32.002%	(238,608,166)	(77,905,558)	(316,513,724)	(316,513,724)	77,905,558	(238,608,166)	(77,905,558)
17	12/31/2034	53.2	(6,475,094)	(231,357,674)	18.5	(313,337)	(317,418)	18.5	(229,585)	(13,096,011)	(98,616,651)	0	0	24.266%	32.002%	(231,743,317)	(75,686,577)	(307,429,894)	(307,429,894)	75,686,577	(231,743,317)	(75,686,577)
18	12/31/2035	53.2	(6,475,094)	(224,882,560)	18.5	(313,337)	(2,904,932)	18.5	(241,375)	(13,096,011)	(98,659,246)	0	0	24.266%	32.002%	(224,878,468)	(73,467,596)	(298,346,064)	(298,346,064)	73,467,596	(224,878,468)	(73,467,596)
19	12/31/2036	53.2	(6,475,094)	(218,407,446)	18.5	(313,337)	(2,592,686)	18.5	(253,165)	(13,096,011)	(98,701,841)	0	0	24.266%	32.002%	(218,013,619)	(71,248,615)	(289,262,234)	(289,262,234)	71,248,615	(218,013,619)	(71,248,615)
20	12/31/2037	53.2	(6,475,094)	(211,932,332)	18.5	(313,337)	(2,280,440)	18.5	(264,955)	(13,096,011)	(98,744,436)	0	0	24.266%	32.002%	(211,138,770)	(69,029,634)	(280,168,404)	(280,168,404)	69,029,634	(211,138,770)	(69,029,634)
21	12/31/2038	53.2	(6,475,094)	(205,457,218)	18.5	(313,337)	(1,968,194)	18.5	(276,745)	(13,096,011)	(98,787,031)	0	0	24.266%	32.002%	(204,273,921)	(66,810,653)	(271,084,574)	(271,084,574)	66,810,653	(204,273,921)	(66,810,653)
22	12/31/2039	53.2	(6,475,094)	(198,982,104)	18.5	(313,337)	(1,655,948)	18.5	(288,535)	(13,096,011)	(98,829,626)	0	0	24.266%	32.002%	(197,418,072)	(64,591,672)	(262,009,744)	(262,009,744)	64,591,672	(197,418,072)	(64,591,672)
23	12/31/2040	53.2	(6,475,094)	(192,507,000)	18.5	(313,337)	(1,343,702)	18.5	(299,325)	(13,096,011)	(98,872,221)	0	0	24.266%	32.002%	(190,562,223)	(62,372,691)	(252,934,914)	(252,934,914)	62,372,691	(190,562,223)	(62,372,691)
24	12/31/2041	53.2	(6,475,094)	(186,031,896)	18.5	(313,337)	(1,031,456)	18.5	(310,115)	(13,096,011)	(98,914,816)	0	0	24.266%	32.002%	(183,706,374)	(60,153,710)	(243,860,084)	(243,860,084)	60,153,710	(183,706,374)	(60,153,710)
25	12/31/2042	53.2	(6,475,094)	(179,556,792)	18.5	(313,337)	(719,210)	18.5	(320,905)	(13,096,011)	(98,957,411)	0	0	24.266%	32.002%	(176,850,525)	(57,934,729)	(234,785,254)	(234,785,254)	57,934,729	(176,850,525)	(57,934,729)
26	12/31/2043	53.2	(6,475,094)	(173,081,688)	18.5	(313,337)	(406,964)	18.5	(331,695)	(13,096,011)	(99,000,006)	0	0	24.266%	32.002%	(170,000,676)	(55,715,748)	(225,716,424)	(225,716,424)	55,715,748	(170,000,676)	(55,715,748)
27	12/31/2044	53.2	(6,475,094)	(166,606,584)	18.5	(313,337)	(92,718)	18.5	(342,485)	(13,096,011)	(99,042,601)	0	0	24.266%	32.002%	(163,150,827)	(53,496,767)	(216,647,594)	(216,647,594)	53,496,767	(163,150,827)	(53,496,767)
28	12/31/2045	53.2	(6,475,094)	(160,131,480)	18.5	(313,337)	(39,472)	18.5	(353,275)	(13,096,011)	(99,085,196)	0	0	24.266%	32.002%	(156,300,978)	(51,277,786)	(207,578,764)	(207,578,764)	51,277,786	(156,300,978)	(51,277,786)
29	12/31/2046	53.2	(6,475,094)	(153,656,376)	18.5	(313,337)	(32,226)	18.5	(364,065)	(13,096,011)	(99,127,791)	0	0	24.266%	32.002%	(149,451,129)	(49,058,805)	(198,510,934)	(198,510,934)	49,058,805	(149,451,129)	(49,058,805)
30	12/31/2047	53.2	(6,475,094)	(147,181,272)	18.5	(313,337)	(25,000)	18.5	(374,855)	(13,096,011)	(99,170,386)	0	0	24.266%	32.002%	(142,601,280)	(46,839,824)	(189,441,104)	(189,441,104)	46,839,824	(142,601,280)	(46,839,824)
31	12/31/2048	53.2	(6,475,094)	(140,706,168)	18.5	(313,337)	(17,754)	18.5	(385,645)	(13,096,011)	(99,212,981)	0	0	24.266%	32.002%	(135,751,431)	(44,620,843)	(180,372,274)	(180,372,274)	44,620,843	(135,751,431)	(44,620,843)
32	12/31/2049	53.2	(6,475,094)	(134,231,064)	18.5	(313,337)	(10,508)	18.5	(396,435)													

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	141,966,595		
	Possessory taxes	603,375		
1	Total Plant Related	142,569,970	29.8916%	42,616,456
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.5363%	0
Other Included			Net Plant Allocator	
	Annual Report	105,475		
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		
7	Total Other Taxes			
	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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,836,428
5	Miscellaneous General Revenues		<i>detail below</i>	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
13	Appendix A input: Gross Revenue Credits		(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		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 shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	446,919,181
B	100 Basis Point increase in ROE		1.00%

Return Calculation			
		Notes	Reference (Appendix A Line or Source)
117	Debt percent	Total Long Term Debt	(Notes Q & R) (Line 90 / (Lines 90 + 110 +116))
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116))
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116))
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96)
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110)
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.92%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 383,364,207

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code 0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (315,573)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (418,458)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	90,356,024
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) (26,382,592)
137	Total Income Taxes		63,554,974

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	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	
4	March	Monthly Balances	2022	7,908,996,876	
5	April	Monthly Balances	2022	7,936,848,968	
6	May	Monthly Balances	2022	7,932,984,837	
7	June	Monthly Balances	2022	7,947,375,013	
8	July	Monthly Balances	2022	7,951,826,014	
9	August	Monthly Balances	2022	7,965,402,740	
10	September	Monthly Balances	2022	7,977,270,050	
11	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	-
15	Transmission Plant In Service	(line 13)	Projection	8,046,307,902	Appendix A input
Calculation of Distribution Plant In Service					
15	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	
19	April	Monthly Balances	2022	8,135,016,745	
20	May	Monthly Balances	2022	8,167,224,147	
21	June	Monthly Balances	2022	8,199,423,911	
22	July	Monthly Balances	2022	8,245,891,365	
23	August	Monthly Balances	2022	8,274,433,004	
24	September	Monthly Balances	2022	8,309,736,571	
25	October	Monthly Balances	2022	8,349,674,149	
26	November	Monthly Balances	2022	8,387,795,667	
27	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					
29	December	204.5b	2021	1,106,474,798	-
30	December	204.5g	2022	1,128,981,210	-
19	Intangible Plant In Service	(line 30)	Projection	1,128,981,210	Appendix A input
Calculation of General Plant In Service					
32	December	204.99b	2021	1,376,963,716	-
33	December	204.99g	2022	1,465,275,063	-
18	General Plant In Service	(line 33)	Projection	1,465,275,063	Appendix A input
Calculation of Production Plant In Service					
35	December	204.46b	2021	13,476,057,172	-
36	January	Monthly Balances	2022	13,481,566,763	
37	February	Monthly Balances	2022	13,486,513,579	
38	March	Monthly Balances	2022	13,485,374,816	
39	April	Monthly Balances	2022	13,506,304,311	
40	May	Monthly Balances	2022	13,536,696,905	
41	June	Monthly Balances	2022	13,562,748,864	
42	July	Monthly Balances	2022	13,534,110,202	
43	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	
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	-
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	Projection	32,613,267,701	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation					
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	
57	June	Monthly Balances	2022	2,088,400,251	
58	July	Monthly Balances	2022	2,098,493,463	
59	August	Monthly Balances	2022	2,108,462,104	
60	September	Monthly Balances	2022	2,119,231,841	
61	October	Monthly Balances	2022	2,128,128,402	
62	November	Monthly Balances	2022	2,136,330,715	
63	December	219.25c	2022	2,146,075,860	-
25	Transmission Accumulated Depreciation	(line 63)	Projection	2,146,075,860	Appendix A input
Calculation of Distribution Accumulated Depreciation					
65	December	Prior year 219.26c	2021	3,143,599,734	-
66	January	Monthly Balances	2022	3,150,656,606	
67	February	Monthly Balances	2022	3,157,330,834	
68	March	Monthly Balances	2022	3,168,302,674	
69	April	Monthly Balances	2022	3,175,187,175	
70	May	Monthly Balances	2022	3,181,116,975	
71	June	Monthly Balances	2022	3,191,007,247	

72	July	Monthly Balances		2022	3,197,283,487	
73	August	Monthly Balances		2022	3,202,634,264	
74	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						
79	December	Source		Year	Balance	
		Prior year 200.21c		2021	725,504,660	-
80	December	200.21c		2022	736,465,711	-
81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	736,465,711	Appendix A input
Calculation of General Accumulated Depreciation						
82	December	Source		Year	Balance	
		Prior year 219.28c		2021	519,932,106	-
83	December	219.28c		2022	565,097,827	-
26 84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	565,097,827	Appendix A input
Calculation of Production Accumulated Depreciation						
85	December	Source		Year	Balance	
		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	(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	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	12,077,584,812	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c	227.16c 227.16c	0 0	0
		(Note N) Appendix A input	Projection	0	current end-of-year balance
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c	227.5c 227.5c	203,514,526 251,987,732	251,987,732
		(Note N) Appendix A input	Projection	251,987,732	current end-of-year balance
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c	227.8c 227.8c	815,425 1,327,748	1,327,748
		(Note N) Appendix A input	Projection	1,327,748	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit						
	Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(1,055,726)	29.89%	(315,573)	Net Plant Allocation
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base						
		Current beg of year balance ²⁶⁶ footnotes		24,871			
		Current end of year balance ²⁶⁶ footnotes		20,920			
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	Transmission Related	Non-transmission Related	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

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335						
			Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American 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		
63	Total	(Note C)	Appendix A Input		718,488	
PBOP						
	Authorized filed PBOP expense			Annual Update Informational Filing	1,458,057	
	Actual PBOP expense			Attachment 17 total	1,458,057	
58	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		320,185b		4,518,334	
70		(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory 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	954,834	514,863	449,971	
67	Total		sum	7,389,686	3,784,427	3,605,259	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320,191b	15,720	0	15,720	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Education & Outreach Appendix A Input		Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b		15,720	0	15,720	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							
	(561.1) Load Dispatch-Reliability	320.84b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.85b		0			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.86b		7,448,335			
	(561.4) Scheduling, System Control and Dispatch Services	320.87b		0			
	(561.5) Reliability, Planning and Standards Development	320.88b		884,337			
		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			0	Appendix A Input
168	Interest on Network Upgrade Facilities			5,813,346	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
Network Upgrade Balance				
50		(Note N)	Prior Year	(147,966,140)
			Current Year	(154,590,849)
			Appendix A Input	(154,590,849)
			Projection	current end-of-year balance

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
Depreciation expense (403)				
	(Note H)	336.7b		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
General 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
Intangible 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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWP	Transmission CWP	Input/Total
	Other Transmission PIS (Excl Energy Gateway)	Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)		Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(R / 13)		
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	4,506,708	-	-	-	173,520	-	-	-	173,520	-	13	-	-	-	-	-	-	-	-
Feb	12,255,203	-	-	-	9,479	-	-	-	9,479	-	12	54,980,476	2,082,240	4,180,036.58	160,172	-	-	-	-
Mar	6,473,759	-	-	-	39,046	-	-	-	39,046	-	11	134,807,233	104,269	4,979,822	30,035	-	-	-	-
Apr	11,686,664	-	-	-	10,264	-	-	-	10,264	-	10	64,737,691	390,460	4,979,822	30,035	-	-	-	-
May	19,927,084	-	-	-	1,488,280	-	8,641,960	-	10,130,230	-	9	105,179,973	92,376	8,090,767	7,106	-	-	-	-
Jun	37,551,709	-	-	-	1,241,944	-	7,820,444	-	9,062,388	-	8	159,416,672	81,041,842	12,262,821	6,233,968	-	-	-	-
Jul	22,592,162	-	-	-	10,264	-	918,928	-	929,192	-	7	262,861,964	63,436,718	20,220,151	4,879,748	-	-	-	-
Aug	18,411,470	-	-	-	10,264	-	890,415	-	900,679	-	6	135,652,975	5,575,155	10,427,152	428,858	-	-	-	-
Sep	12,726,155	-	-	-	10,264	-	843,530	-	853,794	-	5	92,057,352	4,503,395	7,081,335	346,415	-	-	-	-
Oct	47,557,898	-	-	-	1,601,146	-	14,407,813	-	16,008,959	-	4	50,944,618	3,415,176	3,915,740	262,705	-	-	-	-
Nov	14,225,689	-	-	-	81,317	-	1,301,385	-	1,382,703	-	3	142,673,423	48,026,876	10,974,879	3,694,375	-	-	-	-
Dec	50,565,865	-	-	-	67,838	-	1,412,673	-	1,480,511	-	2	28,451,378	2,765,405	2,188,568	212,723	-	-	-	-
Total	258,480,284	-	-	-	4,743,626	-	36,237,139	-	40,980,765	-	1	1,281,289,620	212,914,424	98,560,740	16,378,033	-	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																			

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

Input to Line 16 of Appendix A 114,988,773
Input to Line 34 of Appendix A -

Estimated Life		50
Estimated Depreciation for Attachment 7		
Jan	11.5	2,867
Feb	10.5	143
Mar	9.5	533
Apr	8.5	125
May	7.5	109,162
Jun	6.5	84,634
Jul	5.5	7,343
Aug	4.5	5,823
Sep	3.5	4,294
Oct	2.5	57,503
Nov	1.5	2,980
Dec	0.5	1,064
Total	Estimated Depreciation for Attachment 7	276,471

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line
1
2
3
4
5
6
7

New Plant Carrying Charge			
Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.2870%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.8526%
C		Line B less Line A	0.5656%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.4227%

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

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

	Invest Yr	13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue						
Life					58.00			58.00								
CIAC (Yes or No)		No			No			No								
Increased ROE (basis points)		0			50			50								
9.8% ROE		9.2870%			9.2870%			9.2870%								
FCR for This Project		9.2870%			9.5689%			9.5689%								
Investment		-			1,883,237,384			16,239,797								
Annual Depreciation Expense		-			32,469,610			276,471								
W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	31,511,333	-	-	-	\$	31,511,333	\$	31,511,333		
W Increased ROE	2010	-	-	-	287,225,425	4,836,783	32,323,630	-	-	-	\$	32,323,630	\$	32,323,630	\$	812,298
W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	86,548,383	-	-	-	\$	86,548,383	\$	86,548,383		
W Increased ROE	2011	-	-	-	784,113,653	13,727,954	88,765,922	-	-	-	\$	88,765,922	\$	88,765,922	\$	2,217,539
W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	86,943,930	-	-	-	\$	86,943,930	\$	86,943,930		
W Increased ROE	2012	-	-	-	785,864,997	13,960,855	89,166,422	-	-	-	\$	89,166,422	\$	89,166,422	\$	2,222,492
W 9.8 % ROE	2013	-	-	-	1,038,140,449	18,682,869	115,187,569	-	-	-	\$	115,187,569	\$	115,187,569		
W Increased ROE	2013	-	-	-	1,038,140,449	18,682,869	118,126,345	-	-	-	\$	118,126,345	\$	118,126,345	\$	2,938,776
W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	129,241,308	-	-	-	\$	129,241,308	\$	129,241,308		
W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	132,533,353	-	-	-	\$	132,533,353	\$	132,533,353	\$	3,292,045
W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	150,171,745	-	-	-	\$	150,171,745	\$	150,171,745		
W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	153,990,130	-	-	-	\$	153,990,130	\$	153,990,130	\$	3,818,385
W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	165,260,299	-	-	-	\$	165,260,299	\$	165,260,299		
W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	169,397,952	-	-	-	\$	169,397,952	\$	169,397,952	\$	4,137,653
W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	163,191,375	-	-	-	\$	163,191,375	\$	163,191,375		
W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	167,263,542	-	-	-	\$	167,263,542	\$	167,263,542	\$	4,072,167
W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	158,472,763	-	-	-	\$	158,472,763	\$	158,472,763		
W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	162,469,863	-	-	-	\$	162,469,863	\$	162,469,863	\$	3,997,101
W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	155,951,657	-	-	-	\$	155,951,657	\$	155,951,657		
W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	159,871,956	-	-	-	\$	159,871,956	\$	159,871,956	\$	3,920,299
W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	165,466,117	-	-	-	\$	165,466,117	\$	165,466,117		
W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	169,626,237	-	-	-	\$	169,626,237	\$	169,626,237	\$	4,160,120
W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,254,499	220,768,655	-	-	-	\$	220,768,655	\$	220,768,655		
W Increased ROE	2021	-	-	-	1,965,162,841	38,254,499	226,326,300	-	-	-	\$	226,326,300	\$	226,326,300	\$	5,557,645
W 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	216,613,088	-	-	-	\$	216,613,088	\$	216,613,088		
W Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	222,047,219	-	-	-	\$	222,047,219	\$	222,047,219	\$	5,434,131
W 9.8 % ROE	2023	-	-	-	1,883,237,384	38,163,788	213,059,549	16,239,797	276,471	1,784,657	\$	214,844,206	\$	214,844,206		
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
W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W Increased ROE	2024	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W Increased ROE	2025	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W Increased ROE	2026	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W Increased ROE	2027	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W Increased ROE	2028	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
****	****	-	-	-	-	-	-	-	-	-	\$	-	\$	-		
****	****	-	-	-	-	-	-	-	-	-	\$	-	\$	-		

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2022

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	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	390	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	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	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%	
23	302	Franchises and Consents															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 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 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
- 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 9a1 - Load (Current Year)
2022

Column			OATT (Part III - Network Service)																			f	
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
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	
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	-	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
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

Column			OATT (Part III - Network Service)																			f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Caprine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
RS / SA	Day	Time	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 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

Column			Other Service					j
Customer	Class	RS / SA	j1	j2	j3	j4	j5	Total OS
	Day	Time	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration 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)
 2020

Column			OATT (Part III - Network Service)																		f			
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
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	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	
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	580
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	513
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	-	-	-	20.08	11.97	9.76	46.69	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 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 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 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

Description	Revenue	MW	As Filed
			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
Foot 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	

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	39,488,427
Att. 3 input: Total short term-firm and non-firm revenue	127,429,899

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year (month end)	Current Year (month end)											
					December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	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	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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	37,832,184
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	4,457,195	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	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 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	2,718	Amort Premium (429)	Form 1, pg 117, ln 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 (420.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	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	10,026,135,096	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)	(17,051,898)	(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)	(9,348,816)
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)

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(7.5)	Other				(7.526)	
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)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	505502	426.5	(0.1)	(0.2)	(0.1)	Other				(0.100)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505206	555	(0.2)	(0.0)	(0.1)	Other				(0.131)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(5.3)	(1.7)	(3.5)	100% Transmission	(3.515)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.6)	Other				(1.620)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.7)	Other				(9.691)	
Kiamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(1.2)	Other				(1.189)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289655	253	582300	566, 567	(0.2)	(0.2)	(0.2)	100% Transmission	(0.164)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289655	253	582300	589	(1.7)	(1.8)	(1.7)	Other				(1.749)	
Prov for Injrs & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other			0.000	0.000	
Prov for Injrs & 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)	(339.5)	Other				(339.520)	
Injures & 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	0.000	
Injures & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	16.0	8.0	Other				8.000	
Injures & 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	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545000	925	(1.0)	(5.0)	(3.0)	Other				(3.000)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(16.2)	(18.1)	(17.2)	Other				(17.167)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	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)	(0.1)	Other				(0.110)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.090)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)	Other				(0.187)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.6)	Other				(0.590)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various GL's	506, 553, 557	(0.1)	(0.1)	(0.1)	Other				(0.103)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other				(0.916)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various GL's	593, 598	(0.7)	(0.4)	(0.5)	Other				(0.549)	
Construction 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)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.197)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	120151, 515100	151, 501	(8.5)	(4.3)	(6.4)	Other				(6.390)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	Various GL's	Follows Labor	(3.2)	(3.1)	(3.1)	Labor				(3.123)	
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor				0.000	
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(1.0)	Labor				(0.972)	
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.3)	Labor				(1.340)	
CU Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Prefunded	289000	253.99	Various GL's	Various	0.0	0.0	0.0	Other				0.000	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0	0.0	Other				0.000	
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)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.4)	Labor				(2.370)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor				(0.054)	
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.3)	Labor				(3.257)	
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(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	Unfunded	248195	242	500515	Follows Labor	(6.2)	(6.0)	(6.1)	Labor				(6.100)	
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor, 926	(1.6)	(1.4)	(1.5)	Other				(1.488)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor, 926	(0.5)	(0.4)	(0.5)	Labor				(0.467)	
FAS 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)	
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Unfunded	299107	219	554032	Follows Labor, 926	22.7	12.4	17.6	Labor				17.557	
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(20.3)	Labor				(20.346)	
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor, 926	(2.2)	(2.1)	(2.2)	Labor				(2.158)	
Totals							(315.1)	(321.6)	(318.4)		(3.679)	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

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
assumptions.

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).

PACIFICORP

Enclosure 5

True-Up variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up	
			2022 Form 1 data	True-up
Allocators				
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 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	Wage & Salary Allocator	(Line 5)		9.5363%
22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)		242,111,831
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 Projection (as-filed)		
2021 Form 1 data	Absolute change	Percent change
2021 data in Settlement model	True-up value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
29,153,152	2,183,854	7.49%
359,153,337	6,350,324	1.77%
41,806,504	(4,910,808)	-11.75%
317,346,833	11,261,132	3.55%
9.1865%	0.3498%	3.81%
31,881,804,735	347,259,183	1.09%
10,674,475,493	373,342,595	3.50%
725,504,660	5,480,526	0.76%
11,399,980,152	378,823,120	3.32%
20,481,824,583	(31,563,937)	-0.15%
8,222,391,915	(30,263,095)	-0.37%
25.7902%	-0.3718%	-1.44%
6,062,779,529	(85,274,979)	-1.41%
29.6008%	-0.3713%	-1.25%
7,890,023,096	59,993,893	0.76%
104,227,073	(104,227,073)	-100.00%
7,994,250,169	(44,233,180)	-0.55%
1,376,963,716	44,155,674	3.21%
1,106,474,798	11,253,206	1.02%
2,483,438,514	55,408,880	2.23%
9.1865%		
228,141,746	13,970,085	6.12%
1,517,970	297,087	19.57%
8,223,909,885	(29,966,008)	-0.36%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up		2022 Projection (as-filed)		
			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)	Change over 2022 Projection (as-filed)
Accumulated Depreciation and Amortization							
25							
25							
26							
27							
28							
29							
30							
31							
32							
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33							
33b							
CWIP for Incentive Transmission Projects							
34							
ITC Adjustment							
35							
Unfunded Reserves							
36							
Prepayments							
37							
Abandoned Plant							
38							
Materials and Supplies							
39							
40							
41							
42							
43							
44							
45							
46							
Cash Working Capital							
47							
48							
49							
Network Upgrade Balance							
50							
51							
52							

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up	
			2022 Form 1 data	True-up
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5	239,061,031	
54		Attachment 5	10,849,245	
55		Attachment 5	163,235,255	
56		(Lines 53 - 55)	64,976,531	
Allocated Administrative & General Expenses				
57		320.197b	264,608,506	
58		Attachment 5	0	
59		320.185b	4,518,334	
60		Attachment 5	0	
61		320.189b	26,166,699	
62		320.191b	15,720	
63	(Note C)	Attachment 5	718,488	
64		(Line 57 - Sum (Lines 58 to 63))	233,189,265	
65		(Line 5)	9.5363%	
66		(Line 64 * Line 65)	22,237,603	
Directly Assigned A&G				
67	(Note E)	Attachment 5	3,784,427	
68		Attachment 5	0	
69		(Line 67 + Line 68)	3,784,427	
70	(Note F)	Attachment 5	4,518,334	
71		Attachment 5	0	
72		(Line 70 + Line 71)	4,518,334	
73		(Line 12)	25.4185%	
74		(Line 72 * Line 73)	1,148,491	
75		(Lines 56 + 66 + 69 + 74)	92,147,051	
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5	137,423,038	
77	(Note H)	Attachment 5	50,352,724	
78	(Note H)	Attachment 5	64,151,576	
79		(Line 77 + Line 78)	114,504,300	
80		(Line 5)	9.5363%	
81		(Line 79 * Line 80)	10,919,461	
82	(Note O)		0	
83		(Lines 76 + 81 + 82)	148,342,499	
Taxes Other Than Income				
84		Attachment 2	41,703,289	
85		(Line 84)	41,703,289	

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)	Change over 2022 Projection (as-filed)
232,161,868	6,899,163	2.97%
10,309,902	539,343	5.23%
159,058,497	4,176,758	2.63%
62,793,469	2,183,062	3.48%
170,669,671	93,938,835	55.04%
0	0	n/m
4,207,600	310,734	7.39%
0	0	n/m
26,427,417	(260,718)	-0.99%
8,074	7,646	94.70%
860,993	(142,505)	-16.55%
139,165,587	94,023,678	67.56%
9.1865%		
12,784,484	9,453,119	73.94%
3,399,644	384,782	11.32%
0	0	n/m
3,399,644	384,782	11.32%
4,207,600	310,734	7.39%
0	0	n/m
4,207,600	310,734	7.39%
25.7902%		
1,085,150	63,341	5.84%
80,062,747	12,084,304	15.09%
134,616,361	2,806,677	2.08%
47,626,073	2,726,651	5.73%
58,013,199	6,138,377	10.58%
105,639,272	8,865,028	8.39%
9.1865%		
9,704,580	1,214,881	12.52%
0	0	n/m
144,320,941	4,021,558	2.79%
48,233,785	(6,530,496)	-13.54%
48,233,785	(6,530,496)	-13.54%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up	
			2022 Form 1 data	True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14		8,832,457,692
87	Less Account 222 Reacquired Bonds	Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14		0
89	Account 224 Other Long-term Debt	Attachment 14		0
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89		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	(Note T) Attachment 14		2,596,858
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14		1,586
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14		0
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95		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		0
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14		4,457,195
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14		443,653
101	Less Account 429 Amortized Premium	(Note T) Attachment 14		2,718
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
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14		0
106	Account 207 Premium on Preferred Stock	Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14		0
110	Total Preferred Stock	Sum Lines 104 through 109		2,397,600
111	Preferred Dividend	Attachment 14	(Enter positive)	161,902
Common Stock				
112	Proprietary Capital	Attachment 14		10,213,677,222
113	Less: Total Preferred Stock	(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14		72,292,123
115	Less: Account 219	Attachment 14		(16,125,816)
116	Total Common Stock	Sum Lines 112 through 115		10,155,113,314

2022 Projection (as-filed)		
2021 Form 1 data	Absolute change	Percent change
2021 data in Settlement model	True-up value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
8,842,534,615	(10,076,923)	-0.11%
0	0	n/m
0	0	n/m
0	0	n/m
8,842,534,615	(10,076,923)	-0.11%
20,988,276	3,119,655	14.86%
39,782,153	2,482,386	6.24%
3,099,866	(503,008)	-16.23%
8,446	(6,861)	-81.23%
0	0	n/m
8,778,672,766	(15,182,817)	-0.17%
405,404,301	(1,083,397)	-0.27%
0	0	n/m
4,541,192	(83,998)	-1.85%
607,365	(163,712)	-26.95%
9,641	(6,924)	-71.81%
0	0	n/m
410,543,217	(1,324,183)	-0.32%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
9,573,346,279	640,330,943	6.69%
2,397,600	0	0.00%
86,774,204	(14,482,081)	-16.69%
(18,514,257)	2,388,441	12.90%
9,502,688,732	652,424,582	6.87%

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up		2022 Projection (as-filed)		
				2022 Form 1 data	True-up	2021 Form 1 data	Absolute change	Percent change
						2021 data in Settlement model	2 True-up value minus 2022 Projection (as-filed)	Change over 2022 Projection (as-filed)
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	46.99%	48.19%	-1.21%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	53.00%	51.79%	1.21%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.67%	4.68%	-0.01%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock		Fixed	9.80%	9.80%		
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)	346,193,653	349,625,755	(3,432,102)	-0.98%
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
ITC Adjustment								
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(308,583)	(396,407)	87,824	22.15%
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			Attachment 1B	(19,896,011)	(19,896,011)	0	0.00%
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%
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,560,307	52,031,127	529,179	1.02%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 True-up		2022 Projection (as-filed)		
			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)	Change over 2022 Projection (as-filed)
Revenue 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 52)	4,685,276,065		4,769,527,598	(84,251,532)	-1.77%
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%
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							
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%
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	680,946,798		674,274,355	6,672,443	0.99%
155	Net Transmission Plant	(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 154 / Line 155)	11.6265%		11.3342%	0.29%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.2802%		9.0713%	0.21%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4718%		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	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)	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%
171	Rate (\$/MW-year)	(Line 169 / 170)	35,626		37,139	(1,514)	-4.08%
172	Network Service Rate (\$/MW-year)	(Line 171)	35,626		37,139	(1,514)	-4.08%

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

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

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

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
<u>Schedule 1 - Rate Calculations</u>			
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	Attachment 3, Line 6	\$6,199,584
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(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)						Attachment 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

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	0	3,085,569
287220	720.560	Pension Liability UMWMA Withdrawal	28,303,872	28,303,872	0	0	0
287300	920.182	LTIP - non current	6,376,812	0	0	0	6,376,812
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	0	784,322
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733
287373	910.580	Wasatch workers comp reserve	546,673	0	0	0	546,673
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	0
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	0
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	0
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	0
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	0
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	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	0	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	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated 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	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	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 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	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	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 versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	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	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	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.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and 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 versa.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	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	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	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.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.81		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100		Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrued 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	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Advanced payments recognized for tax and not for book.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Reserve against receivable due from joint owners.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Accrued final reclamation expenditures for the Trapper mine.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	

287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - -	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - -	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - -	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - -	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - -	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	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)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960 - - - - Accelerated Pollution Control Facilities Depreciation		(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(143,583,856)	(143,583,856)	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		(143,583,856)	(143,583,856)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A B C Gas, Prod, D E F G

Account 282			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	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)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned 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	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	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.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	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	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	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	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	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	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	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	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 income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	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.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	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:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	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	(131,620)	(131,620)	0	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	(2,660,190)	(2,660,190)	0	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	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	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	245,317	245,317	0	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	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	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	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	(34,505)	(34,505)	0	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	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	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	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	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	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	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	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	25,590	25,590	0	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	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	0	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	(197,233)	(197,233)	0	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	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	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	(157,481)	(157,481)	0	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	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
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 pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
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.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) 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	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. 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	0	
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	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.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	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 Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(374,419,825)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(374,320,740)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

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

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

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

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(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%	29,229,563	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 and 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 ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
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	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp 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.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	Accrued obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	4,607,239	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	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 153 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	0	4,502,857	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	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 delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	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 Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	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	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare 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	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	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	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	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 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	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	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	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	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	82,892	82,892	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclss	4,938,533	4,938,533	0	0	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 versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	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	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	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.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
287359	105.400 FAS 143 ARO Liability		79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	
287370	425.215 Unearned Joint Use Pole Contract Revenue		890,943	890,943	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
					0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	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	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	385,930	385,930	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def unc tax pos ben of int	(14,478)	(14,478)	0	0	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	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	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			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			0	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
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(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 relicensing 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.
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	(38,751,230)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	120,661,428	0	(120,661,428)	PowerTax Report #257: General Book Allocation Group.

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	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)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(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.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	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	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and deductible for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	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
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	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	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	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	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	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	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	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)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	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.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	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	0	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	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	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	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	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	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	0	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	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	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	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount Program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	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	0	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	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	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	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	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	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	0	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	0	Regulatory 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	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver 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	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	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	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	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-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	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	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	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)	0	0	0	Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	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	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	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	0	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	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	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	0	0	0	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	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	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	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.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommission/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 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.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance ReClass	(4,938,533)	(4,938,533)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	2,452,966	2,452,966	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	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.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	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 Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	
FERC 283 - Other			0	0			
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	----	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 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.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	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	(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	(9,414,586)	1,886,514
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0
Less FASB 106 Above if not separately removed			0	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

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

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

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

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

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

Summary Table: (Excess) / Deficient 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

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

Description	FERC Acc't.			Point			(Excess) / Deficient Accumulated Deferred Income Tax		
	Accumulated Deferred Income Tax Asset / (Liability)	Pre-Tax Rate Change	Post-Tax Rate Change	Total	Protected	Non-Protected	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	160	286,171,524	160,200,000	66,969,200	0	66,969,200	0	0	66,969,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	282	(291,131,897)	(282,000,000)	(10,962,897)	0	(10,962,897)	0	0	(10,962,897)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(4,513,376,192)	(4,513,376,192)	0	(4,513,376,192)	0	0	(4,513,376,192)
Accum. Deferred Income Tax Liability: Other	283	(4,937,272,911)	(4,937,272,911)	(4,937,272,911)	0	(4,937,272,911)	0	0	(4,937,272,911)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,976,928,786)	(4,976,928,786)	(4,976,928,786)	0	(4,976,928,786)	0	0	(4,976,928,786)
Other Regulatory Assets	182	(617,529,312)	(617,529,312)	182	0	182	0	0	182
Other Regulatory Liabilities	254	(418,440)	(223,047)	(418,440)	0	(418,440)	0	0	(418,440)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,669,149,881)	(2,833,443,847)	(1,635,706,334)	(1,635,706,334)	(1,635,706,334)	0	0	(1,635,706,334)
Grand-Up									
Total (Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)		254		(2,169,045,527)		(2,169,045,527)			(2,169,045,527)

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		
	Accumulated Deferred Income Tax Asset / (Liability)	Pre-Tax Rate Change	Post-Tax Rate Change	Accumulated Deferred Income Tax Asset / (Liability)	Pre-Tax Rate Change	Post-Tax Rate Change	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	160	286,171,524	160,200,000	66,969,200	0	66,969,200	0	0	66,969,200
Other	282	(4,513,376,192)	(4,513,376,192)	(4,513,376,192)	0	(4,513,376,192)	0	0	(4,513,376,192)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Grand-Up		(4,227,204,668)	(4,353,176,192)	(4,446,406,992)	0	(4,446,406,992)	0	0	(4,446,406,992)

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

TABLE 3: Annual Tracking of (Excess) / Deficient Accumulated Deferred Income Tax

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax						Non-Protected (Excess) / Deficient ADIT						Formula Rate Inputs												
			Transmission (184,474,902)		General (6,190,152)		Intangible (1,386,116)		Non-Protected (Excess) / Deficient ADIT (37,219,912)		Annual Amortization AT 1B ADIT		Unamortized (Excess) / Deficient ADIT		Tax Rate		Factor		Average (Excess) / Deficient		Asset / (Liability)		ADT				
		Amort.		End. Balance		Life		Amort.		End. Balance		Life		Amort.		End. Balance		Life		Amort.		End. Balance		Life			
1	12/31/2018	46.0	(7,488,587)	(336,386,408)	15.9	(364,575)	(5,421,160)	15.9	(87,747)	(1,307,429)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	12/31/2019	46.0	(7,488,587)	(330,491,811)	15.9	(364,575)	(5,092,765)	15.9	(87,747)	(1,219,892)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12/31/2020	46.0	(7,488,587)	(322,509,234)	15.9	(364,575)	(4,760,010)	15.9	(87,747)	(1,131,935)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	12/31/2021	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,388,623)	18.5	(75,415)	(1,066,020)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,380)	18.5	(75,415)	(981,105)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	12/31/2023	53.2	(6,475,094)	(300,543,952)	18.5	(313,337)	(3,742,989)	18.5	(75,415)	(903,860)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,420,622)	18.5	(75,415)	(830,275)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	12/31/2025	53.2	(6,475,094)	(289,833,764)	18.5	(313,337)	(3,108,255)	18.5	(75,415)	(754,860)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	12/31/2026	53.2	(6,475,094)	(283,158,270)	18.5	(313,337)	(2,805,888)	18.5	(75,415)	(679,445)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	12/31/2027	53.2	(6,475,094)	(276,883,276)	18.5	(313,337)	(2,509,691)	18.5	(75,415)	(604,030)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	12/31/2028	53.2	(6,475,094)	(270,208,462)	18.5	(313,337)	(2,198,314)	18.5	(75,415)	(529,615)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	12/31/2029	53.2	(6,475,094)	(263,733,368)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,300)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	12/31/2030	53.2	(6,475,094)	(257,258,274)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,985)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	12/31/2037	53.2	(6,475,094)	(211,932,636)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	12/31/2038	53.2	(6,475,094)	(205,457,542)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	12/31/2039	53.2	(6,475,094)	(198,982,448)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	12/31/2040	53.2	(6,475,094)	(192,507,354)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	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)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	12/31/2042	53.2	(6,475,094)	(179,557,166)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	12/31/2043	53.2	(6,475,094)	(173,082,072)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	12/31/2044	53.2	(6,475,094)	(166,606,978)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	12/31/2045	53.2	(6,475,094)	(160,131,884)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	12/31/2046	53.2	(6,475,094)	(153,656,790)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	12/31/2047	53.2	(6,475,094)	(147,181,696)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	12/31/2048	53.2	(6,475,094)	(140,706,602)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	12/31/2049	53.2	(6,475,094)	(134,231,508)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	12/31/2050	53.2	(6,475,094)	(127,756,414)	18.5	(313,337)	(2,950)	18.5	(75,415)	(170)	0.0	(7,940,909)	(85,160,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	12/31/2051	53.2	(6,475,094)																								

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	141,966,595		
	Possessory taxes	603,375		
1	Total Plant Related	142,569,970	29.2295%	41,672,459
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.5363%	0
Other Included			Net Plant Allocator	
	Annual Report	105,475		
3	Total Other Included	105,475	29.2295%	30,830
4	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		
5	Subtotal Excluded Taxes	51,869,644		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	194,545,089		
7	Total Other Taxes			
	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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,836,428
5	Miscellaneous General Revenues		<i>detail below</i>	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
13	Appendix A input: Gross Revenue Credits		(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		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 shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	431,681,746
B	100 Basis Point increase in ROE		1.00%

Return Calculation			
		Notes	Reference (Appendix A Line or Source)
117	Debt percent	Total Long Term Debt	(Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 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%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110) 6.75%
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points 10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120) 2.19%
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%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 371,025,616

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code 0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (308,583)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (409,189)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	87,447,912
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) (26,382,594)
137	Total Income Taxes		60,656,130

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	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		
4	March	Monthly Balances	2022	7,908,996,876		
5	April	Monthly Balances	2022	7,936,848,968		
6	May	Monthly Balances	2022	7,932,984,837		
7	June	Monthly Balances	2022	7,947,375,013		
8	July	Monthly Balances	2022	7,951,826,014		
9	August	Monthly Balances	2022	7,965,402,740		
10	September	Monthly Balances	2022	7,977,270,050		
11	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		
15	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,950,016,989	Appendix A input
Calculation of Distribution Plant In Service						
15	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		
19	April	Monthly Balances	2022	8,135,016,745		
20	May	Monthly Balances	2022	8,167,224,147		
21	June	Monthly Balances	2022	8,199,423,911		
22	July	Monthly Balances	2022	8,245,891,365		
23	August	Monthly Balances	2022	8,274,433,004		
24	September	Monthly Balances	2022	8,309,736,571		
25	October	Monthly Balances	2022	8,349,674,149		
26	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	
Calculation of Intangible Plant In Service						
29	December	204.5b	2021	1,106,474,798	-	
30	December	204.5g	2022	1,128,981,210		
19	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						
32	December	204.99b	2021	1,376,963,716	-	
33	December	204.99g	2022	1,465,275,063		
18	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						
35	December	204.46b	2021	13,476,057,172	-	
36	January	Monthly Balances	2022	13,481,566,763		
37	February	Monthly Balances	2022	13,486,513,579		
38	March	Monthly Balances	2022	13,485,374,816		
39	April	Monthly Balances	2022	13,506,304,311		
40	May	Monthly Balances	2022	13,536,696,905		
41	June	Monthly Balances	2022	13,562,748,864		
42	July	Monthly Balances	2022	13,534,110,202		
43	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		
46	November	Monthly Balances	2022	13,581,202,931		
47	December	204.46g	2022	13,506,299,204		
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,524,281,801	
49	Electric Plant Sold	204.102g			0	
6	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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Accumulated Depreciation						
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		
57	June	Monthly Balances	2022	2,088,400,251		
58	July	Monthly Balances	2022	2,098,493,463		
59	August	Monthly Balances	2022	2,108,462,104		
60	September	Monthly Balances	2022	2,119,231,841		
61	October	Monthly Balances	2022	2,128,128,402		
62	November	Monthly Balances	2022	2,136,330,715		
63	December	219.25c	2022	2,146,075,860		
25	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	2,093,179,612	Appendix A input
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c	2021	3,143,599,734	-	
66	January	Monthly Balances	2022	3,150,656,606		
67	February	Monthly Balances	2022	3,157,330,834		
68	March	Monthly Balances	2022	3,168,302,674		
69	April	Monthly Balances	2022	3,175,187,175		
70	May	Monthly Balances	2022	3,181,116,975		
71	June	Monthly Balances	2022	3,191,007,247		

72	July	Monthly Balances		2022	3,197,283,487	
73	August	Monthly Balances		2022	3,202,634,264	
74	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						
79	December	Source		Year	Balance	
		Prior year 200.21c		2021	725,504,680	
80	December	200.21c		2022	736,465,711	
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	730,985,185	Appendix A input
Calculation of General Accumulated Depreciation						
82	December	Source		Year	Balance	
		Prior year 219.28c		2021	519,932,106	
83	December	219.28c		2022	565,097,827	
84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	542,514,966	Appendix A input
Calculation of Production Accumulated Depreciation						
85	December	Source		Year	Balance	
		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	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,047,818,088	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,778,803,273	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c	227.16c 227.16c	0 0	
		(Note N) Appendix A input	True-up	0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c	227.5c 227.5c	203,514,526 251,987,732	
		(Note N) Appendix A input	True-up	227,751,129	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c	227.8c 227.8c	815,425 1,327,748	
		(Note N) Appendix A input	True-up	1,071,587	beg-of-year and end-of-year average

ITC Adjustment

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

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
	Prior Year	214,47d		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

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335					Included	Excluded
			Total			
	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		
63	Total	(Note C)	Appendix A Input		718,488	
PBOP						
	Fixed PBOP expense			Annual Update Informational Filing	1,458,057	
	Actual PBOP expense			Attachement 17	1,458,057	
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		320,185b		4,518,334	
70	Total	(Note F)	Appendix A Input		4,518,334	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G					Appendix A Input		
Specific Transmission related Regulatory 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	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G					Appendix A Input		
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320,191b	15,720	0	15,720	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Education & Outreach Appendix A Input		Other		Details	
Directly Assigned A&G									
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b		15,720	0	15,720		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									
	(561.1) Load Dispatch-Reliability	320.84b		0					
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.85b		0					
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.86b		7,448,335					
	(561.4) Scheduling, System Control and Dispatch Services	320.87b		0					
	(561.5) Reliability, Planning and Standards Development	320.88b		884,337					
		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			0	Appendix A Input				
168	Interest on Network Upgrade Facilities			5,813,346	Appendix A Input				

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount					
Network Upgrade Balance									
				Prior Year	Enter negative				
				Current Year	Enter negative				
50	Network Upgrade Balance	(Note N)	Appendix A Input	(147,966,140)	(154,590,849)	(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					
Transmission 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		
General 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		
Intangible 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 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			0	Appendix A Input		

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	9.2802%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.8424%
5	C		Line B less Line A	0.5622%
6	FCR if CIAC			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.4718%

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

8 Useful life of the project	Life	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue						
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No			No			No								
10 Input the allowed increase in ROE	Increased ROE (basis points)	0			50			50								
11 From line 3 above if "No" on line 13 and	9.8% ROE	9.2802%			9.2802%			9.2802%								
12 From line 7 above if "Yes" on line 13	FCR for This Project	9.2802%			9.5613%			9.5613%								
13 13 Month Net Plant or CWIP Balance	Investment	-			1,883,237,384			-								
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-			32,469,610			-								
15	W 9.8 % ROE	2010	-	-	287,225,425	4,836,783	31,491,756	-	-	-	\$	31,491,756	\$	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	W 9.8 % ROE	2011	-	-	784,113,653	13,727,954	86,494,939	-	-	-	\$	86,494,939	\$	86,494,939		
18	W Increased ROE	2011	-	-	784,113,653	13,727,954	88,699,126	-	-	-	\$	88,699,126	\$	88,699,126	\$	2,204,187
19	W 9.8 % ROE	2012	-	-	785,864,997	13,969,855	86,890,368	-	-	-	\$	86,890,368	\$	86,890,368		
20	W Increased ROE	2012	-	-	785,864,997	13,969,855	89,099,478	-	-	-	\$	89,099,478	\$	89,099,478	\$	2,209,110
21	W 9.8 % ROE	2013	-	-	1,039,140,449	18,692,869	115,116,744	-	-	-	\$	115,116,744	\$	115,116,744		
22	W Increased ROE	2013	-	-	1,039,140,449	18,692,869	118,037,825	-	-	-	\$	118,037,825	\$	118,037,825	\$	2,921,081
23	W 9.8 % ROE	2014	-	-	1,164,054,968	21,135,829	129,161,969	-	-	-	\$	129,161,969	\$	129,161,969		
24	W Increased ROE	2014	-	-	1,164,054,968	21,135,829	132,434,192	-	-	-	\$	132,434,192	\$	132,434,192	\$	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	W Increased ROE	2015	-	-	1,350,166,903	24,782,100	153,875,115	-	-	-	\$	153,875,115	\$	153,875,115	\$	3,795,394
27	W 9.8 % ROE	2016	-	-	1,463,059,094	29,386,385	165,160,580	-	-	-	\$	165,160,580	\$	165,160,580		
28	W Increased ROE	2016	-	-	1,463,059,094	29,386,385	169,273,320	-	-	-	\$	169,273,320	\$	169,273,320	\$	4,112,740
29	W 9.8 % ROE	2017	-	-	1,439,903,455	29,467,919	163,093,235	-	-	-	\$	163,093,235	\$	163,093,235		
30	W Increased ROE	2017	-	-	1,439,903,455	29,467,919	167,140,883	-	-	-	\$	167,140,883	\$	167,140,883	\$	4,047,648
31	W 9.8 % ROE	2018	-	-	1,413,360,220	27,214,371	158,376,432	-	-	-	\$	158,376,432	\$	158,376,432		
32	W Increased ROE	2018	-	-	1,413,360,220	27,214,371	162,349,465	-	-	-	\$	162,349,465	\$	162,349,465	\$	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	W Increased ROE	2019	-	-	1,386,203,297	27,215,321	159,753,871	-	-	-	\$	159,753,871	\$	159,753,871	\$	3,896,694
35	W 9.8 % ROE	2020	-	-	1,471,003,295	28,854,427	165,365,857	-	-	-	\$	165,365,857	\$	165,365,857		
36	W Increased ROE	2020	-	-	1,471,003,295	28,854,427	169,500,928	-	-	-	\$	169,500,928	\$	169,500,928	\$	4,135,071
37	W 9.8 % ROE	2021	-	-	1,965,162,841	38,254,499	226,634,715	-	-	-	\$	226,634,715	\$	226,634,715		
38	W Increased ROE	2021	-	-	1,965,162,841	38,254,499	226,158,896	-	-	-	\$	226,158,896	\$	226,158,896	\$	5,524,181
39	W 9.8 % ROE	2022	-	-	1,921,488,942	38,164,915	216,482,124	-	-	-	\$	216,482,124	\$	216,482,124		
40	W Increased ROE	2022	-	-	1,921,488,942	38,164,915	221,883,535	-	-	-	\$	221,883,535	\$	221,883,535	\$	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	W Increased ROE	2023	-	-	1,883,237,384	38,163,788	218,225,076	-	-	-	\$	218,225,076	\$	218,225,076	\$	5,293,884
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	\$	-	\$	-		
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	\$	-	\$	-		
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	\$	-	\$	-		
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	\$	-	\$	-		
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	\$	-	\$	-		
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	\$	-	\$	-		
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	\$	-	\$	-		
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	\$	-	\$	-		
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	\$	-	\$	-		
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	\$	-	\$	-		
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	\$	-	\$	-		
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	\$	-	\$	-		
55	****		-	-	-	-	-	-	-	-	\$	-	\$	-		
56	****		-	-	-	-	-	-	-	-	\$	-	\$	-		

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2022

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	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	390	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	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	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%	
23	302	Franchises and Consents															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 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 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
- 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 9a1 - Load (Current Year)
2022

Column			OATT (Part III - Network Service)																			f	
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
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	
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	-	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
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

Column			OATT (Part III - Network Service)																			f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Caprine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
RS / SA	Day	Time	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 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

Column			Other Service					j
Customer	Class	RS / SA	j1	j2	j3	j4	j5	Total OS
	Day	Time	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration 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)
 2020

Column			OATT (Part III - Network Service)																		f			
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
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	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	
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	580
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	513
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	-	-	-	20.08	11.97	9.76	46.69	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

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 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 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 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

Description	Revenue	MW	As Filed
			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
Foot 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	

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	39,488,427
Att. 3 input: Total short term-firm and non-firm revenue	127,429,899

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year (month end)	Current Year (month end)											
					December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,832,457,692	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	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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	37,832,184
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	4,457,195	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	443,653	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 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	2,718	Amort Premium (429)	Form 1, pg 117, ln 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 (420.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	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	10,026,135,096	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)	(17,051,898)	(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)	(9,348,816)
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)

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	Category	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end			13-month Average	100% Transmission	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(11.1)	(3.9)	(12.7)	Other					(12.720)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555	(5.6)	(2.4)	(5.4)	Other					(5.395)	
Lidar (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	505502	426.5	(0.1)	(0.2)	(0.1)	Other					(0.135)	
Wholesale 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)	100% Transmission	(2.279)					
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	0.0	(1.2)	Other					(1.246)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120163, 515100	151, 501	(8.4)	(11.0)	(9.5)	Other					(9.472)	
Kiamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(2.4)	0.0	(2.1)	Other					(2.124)	
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	(0.165)					
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.7)	(1.8)	(1.8)	Other					(1.754)	
Prov for Injrs & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	545050	925	0.0	0.0	0.0	Other				0.000	0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000			
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(255.5)	(423.6)	(368.5)	Other					(368.461)	
Injures & 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			
Injures & 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	
Injures & 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	301889	454	(0.2)	(0.0)	(0.2)	Other					(0.155)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other					(0.103)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.2)	(0.1)	(0.2)	Other					(0.224)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(0.2)	(0.9)	Other					(0.939)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	0.0	0.0	0.0	Other					0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	0.0	0.0	0.0	Other					0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	Various GL's	506, 553, 557	(0.1)	(0.1)	(0.2)	Other					(0.150)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	516900	598	(0.9)	(1.0)	(0.9)	Other					(0.903)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	Various GL's	593, 598	(0.7)	(0.4)	(0.6)	Other					(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)	Other					(6.643)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019, 554702	108, 426.5	0.0	0.0	0.0	Other					0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other					(0.197)	
Accrued Ligated 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 GL'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)	
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.9)	(0.0)	(0.5)	Labor					(0.468)	
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.3)	(0.4)	(1.1)	Labor					(1.109)	
CEO Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Prefunded	289000	253.99	Various GL's	Various	0.0	0.0	0.0	Other					0.000	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	0.0	0.0	0.0	Other						
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(3.7)	Labor					(3.747)	
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.2)	(2.1)	(2.4)	Labor					(2.404)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.3)	(2.6)	Labor					(2.589)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.1)	(0.1)	Labor					(0.063)	
Personal Time Accrual UWJUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.4)	(3.1)	(3.6)	Labor					(3.559)	
Personal Time Accrual UWJUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor					(0.236)	
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.1)	(17.5)	(17.3)	Labor					(17.288)	
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, 926	(1.6)	(1.4)	(1.5)	Other					(1.472)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor, 926	(0.5)	(0.4)	(0.5)	Labor					(0.507)	
FAS 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	Unfunded	299107	219	554032	Follows Labor, 926	22.7	12.4	21.4	Labor					21.383	
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor, 926	(22.0)	(18.7)	(22.1)	Labor					(22.062)	
Wasatch 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							(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)
											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
assumptions.

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).

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detail

Item	BU	Name/Description of CAPEX Project/Item	Energy Gateway Segment or Other Transmission	Investment Reason Description	In-service Date (Estimated)	Percent Complete on May 15, 2023
1	RMP	Aligned Energy Data Centers (SLC) Proco, 200MW	Other Transmission	New Connects	8/31/23	35%
2	RMP	Aligned Energy Data Centers SLC LLC, 20 MW - Trans	Other Transmission	New Connects	12/1/23	10%
3	RMP	Amps - Control Building Addition	Other Transmission	Upgrade / Sys Hardening	10/31/23	40%
4	RMP	Apple Valley Install New Dist Sub - Trans	Other Transmission	System Reinforcements	9/30/23	40%
5	RMP	Bear River 138kV Conversion	Other Transmission	System Reinforcements	4/30/23	95%
6	RMP	Cross Hollows Install 2nd Xfmr - Trans	Other Transmission	System Reinforcements	6/30/23	85%
7	RMP	Fort Hall/BIA Goshen Kinport 2310(1185)	Other Transmission	Customer / Public Request	12/15/23	5%
8	RMP	Grantsville Increase Capacity - Trans	Other Transmission	System Reinforcements	5/31/23	10%
9	RMP	Jim Bridger - Goshen 345kV Ln Str Replc	Other Transmission	Storm and Casualty	12/31/23	10%
10	RMP	Magna Cap and Toelee - Pine Cyn Rebuild 138kV	Other Transmission	System Reinforcements	6/30/23	85%
11	RMP	Midvalley Rpl Failed #1 Transformer	Other Transmission	Storm and Casualty	7/15/23	30%
12	RMP	Moab-Pinto 138 kv. Install Auto Rollover	Other Transmission	Upgrade / Sys Hardening	12/31/23	25%
13	RMP	Montpelier Area Voltage Support	Other Transmission	System Reinforcements	10/31/23	15%
14	RMP	North Logan Area Greenfield Substation 138-12.5 kv - Trans	Other Transmission	System Reinforcements	12/1/23	5%
15	RMP	Project Fremont 138 kv Option 1	Other Transmission	New Connects	10/31/23	5%
16	RMP	Replace Sigurd #6 345-230kV 450 MVA XFMR	Other Transmission	Asset Replacement	7/31/23	60%
17	RMP	Price City Tap to Helper Rebuild	Other Transmission	System Reinforcements	3/15/22	100%
18	RMP	Taylorville-Granger East Tap 46 kv Line Rebuild	Other Transmission	System Reinforcements	6/30/23	85%
19	RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A
20	RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
21	RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
22	RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
23	RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
24	RMP	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A
25	TMP	Aeolus-Bridger/Anticline 500 kv Line (GW)	Segment D	Gateway Expansion Plan	11/4/20	100%
26	TMP	D1: Windstar - Shirley Basin 230kV Line	Segment D	Gateway Expansion Plan	12/15/24	33%
27	TMP	Gateway South Aeolus Mona 500kV Line	Segment F	Gateway Expansion Plan	12/15/24	64%
28	TMP	Path C Transmission Improvements	Other Transmission	Transmission Expansion Plan	11/15/23	70%
29	TMP	Q253 Cedar Creek Wind	Other Transmission	New Revenue - Transmission Customers	7/1/23	82%
30	TMP	Q754 Steel Solar	Other Transmission	New Revenue - Transmission Customers	In-Service	100%
31	TMP	Q763 Appaloosa Solar I LLC Interconnectn	Other Transmission	New Revenue - Transmission Customers	12/31/23	29%
32	TMP	Customer New Revenue East Misc Project	Other Transmission	New Revenue - Transmission Customers	Various	
33	TMP	Central Utah High Voltage Mitigation	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service	100%
34	TMP	Conser Tap Reconfigure to Three Terminal Line	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/30/23	0%
35	TMP	Klamath Falls - Snow Goose 230kV Line No. 2 TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	6/30/23	74%
36	TMP	Lakeside I RAS Modifications	Other Transmission	New Revenue/System Reinforcement - Main Grid	4/15/23	93%
37	TMP	Red Butte RAS Modification	Other Transmission	New Revenue/System Reinforcement - Main Grid	12/31/23	0%
38	TMP	St. George-Purgatory Flat Line Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/30/23	0%
39	TMP	Vantage - Homona Heights - TPL02	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service	100%
40	TMP	System Upgrade East Misc Project	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	
41	TMP	System Upgrade West Misc Project	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	
42	TMP	Avista Saddle Mtn Sub Line Relay Comms	Other Transmission	Reinforcements - Transmission Customers	6/30/23	0%
43	TMP	Midpoint 500 kv TFMR Crt Swtchs Rpl OP	Other Transmission	Reinforcements - Transmission Customers	8/11/23	5%
44	TMP	DTP153 NTUA Red Mesa Affected System	Other Transmission	Reinforcements - Transmission Customers	8/30/23	12%
45	TMP	DTP0189 Klamath Dam Removal (ESM)	Other Transmission	Reinforcements - Transmission Customers	12/15/25	25%
46	TMP	DTP Q0164 Mona Relay Replacement	Other Transmission	Reinforcements - Transmission Customers	11/30/23	0%
47	TMP	Q0155 UAMPS Heber Light & Power	Other Transmission	Reinforcements - Transmission Customers	5/3/23	89%
48	TMP	NI Misc projects- East Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	
49	TMP	NI Misc projects- West Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	
50	TMP	Cherry Lane - Warm Springs 69kV Reconductor	Other Transmission	System Reinforcements	5/30/23	19%
51	TMP	Conser Road - Construct New 115kV to 20.8 kv Substation	Other Transmission	System Reinforcements	6/30/23	25%
52	TMP	Flint New 115kV to 12.5kV Substation	Other Transmission	System Reinforcements	In-Service	2%
53	TMP	Klamath Falls - Hornet 69kV Line 9 Reconductor	Other Transmission	System Reinforcements	10/31/23	48%
54	TMP	Line 30 & 65 Convert to 115kV New 230-69kV Sub	Other Transmission	System Reinforcements	5/15/25	0%
55	TMP	Lyons Loop into Santiam	Other Transmission	System Reinforcements	12/15/25	66%
56	TMP	Shelvin Park Substation Increase Capacity	Other Transmission	System Reinforcements	In-Service	100%
57	TMP	St Johns (BPA) to Knot 115kV Line Conversion Project	Other Transmission	System Reinforcements	10/30/26	23%
58	TMP	Tezum Tap Tezum 69 kV Reconductor 0.5 Mile	Other Transmission	System Reinforcements	10/15/23	12%
59	TMP	Walla Walla 69kV Loop Reconfigure and Reconductor	Other Transmission	System Reinforcements	12/15/25	19%
60	TMP	Weirich to BPA Lebanon 115kV Tie	Other Transmission	System Reinforcements	11/30/23	17%
61	TMP	PP Transmission	Other Transmission	System Reinforcements	Various	
62	PP	Pasco Sub-Replace CKB 2W202 (322134)	Other Transmission	Replacements	6/30/23	68%
63	PP	MADRAS SC: BUY 230-69kV, 150-MVA	Other Transmission	Upgrade / Reliability	6/30/23	99%
64	PP	Lassen Substation Construct New Sub N2	Other Transmission	New Revenue/Connection	5/31/23	100%
65	PP	Dixonville:Line 39 Rpl SW 2U21,2U23,2U2A	Other Transmission	Functional Upgrade	10/31/23	28%
66	PP	Dixonville Replace 500kV Series Cap Controls	Other Transmission	Replacements	7/30/22	100%
67	PP	Meridian Replace 500kV Series Cap Controls	Other Transmission	Replacements	9/30/22	100%
68	PP	Hazelwood Install spare TRF 441576	Other Transmission	Replacements	4/30/23	100%
69	PP	Meridian-RPLC 3 Failed Reactors	Other Transmission	Replacements	11/30/23	14%
70	PP	Pilot Butte Replace 3 Failed CTs	Other Transmission	Replacements	11/30/23	29%
71	PP	Line 87 Transmission ROW Restoration Project	Other Transmission	Replacements	12/31/23	5%
72	PP	Archie Crk Fire Damage Restoration - Glide, OR	Other Transmission	Mandated	12/31/23	99%
73	PP	Whetstone-Install TRF	Other Transmission	Upgrade / Reliability	1/31/23	100%
74	PP	Apple 120 MW Load Addition	Other Transmission	New Revenue/Connection	8/31/24	98%
75	PP	Lebanon Loop Reliability Upgrade Project	Other Transmission	Upgrade / Reliability	2/28/23	100%
76	PP	Whetstone Sub Spare TRF 441576	Other Transmission	Upgrade / Reliability	4/30/23	100%
77	PP	Mand-Trans Hwy Rel - Various	Other Transmission	Mandated	5/31/23	42%
78	PP	Mand-Trans Environmental - Various	Other Transmission	Mandated	5/31/23	42%
79	PP	Mand-Trans Code Compliance - Various	Other Transmission	Mandated	5/31/23	42%
80	PP	Mand-Trans ROW Renewals - Various	Other Transmission	Mandated	5/31/23	42%
81	PP	Mand-Trans Public Acc - Various	Other Transmission	Mandated	5/31/23	42%
82	PP	BPA Misc Capital Projects	Other Transmission	Mandated	5/31/23	42%
83	PP	Mandated Wildfire Mitigation - Various	Other Transmission	Mandated	5/31/23	42%
84	PP	Rplc-Trans Sub-Swgr,Brk,Rec - Various	Other Transmission	Replacements	6/02/27	42%
85	PP	Rplc-Trans Sub-Mtr&Rlys - Various	Other Transmission	Replacements	5/31/23	42%
86	PP	Rplc-Trans Sub-Regulators - Various	Other Transmission	Replacements	5/31/23	42%
87	PP	Rplc-Trans Sub-Transformers - Various	Other Transmission	Replacements	5/31/23	42%
88	PP	Rplc-Trans Sub-Battery Banks - Various	Other Transmission	Replacements	5/31/23	42%
89	PP	Rplc-Trans Sub-Bush,Glss,Othr - Various	Other Transmission	Replacements	5/31/23	42%
90	PP	Rplc- OH Trans-Pole - Various	Other Transmission	Replacements	5/31/23	42%
91	PP	Rplc- OH Trans-Othr - Various	Other Transmission	Replacements	5/31/23	42%
92	PP	Rplc-Trans Strm&Cas - Various	Other Transmission	Replacements	5/31/23	42%
93	PP	Uppgd-Trans Othr Comm Various	Other Transmission	Upgrade / Reliability	5/31/23	42%

Actual PPIS		Plant Place In-Service (PPIS)												Forecasted PPIS
Jan/2023	Feb/2023	Mar/2023	Apr/2023	May/2023	Jun/2023	Jul/2023	Aug/2023	Sep/2023	Oct/2023	Nov/2023	Dec/2023	Total PPIS 2023		
-	-	-	-	-	-	-	9,860,000	-	-	-	-	9,860,000	-	
-	-	-	-	-	-	-	-	-	-	-	244,481	244,481	-	
-	-	-	-	-	-	-	-	-	2,310,176	-	-	2,310,176	-	
-	-	-	-	-	-	-	-	3,866,009	-	-	-	3,866,009	-	
19,743	(19,743)	-	6,090,341	-	75,000	-	-	-	-	-	-	6,165,341	-	
-	-	-	-	-	4,136,772	-	-	-	-	-	-	4,136,772	-	
-	-	-	-	-	-	-	-	-	-	-	11,000,000	11,000,000	-	
-	-	-	-	-	-	-	-	-	-	2,286,391	-	2,286,391	-	
(7,313)	11,210	21,643	-	-	5,000,000	-	-	-	-	-	3,313,505	3,313,505	-	
17,101	1,263	-	-	-	-	4,177,210	-	-	-	-	-	4,195,574	-	
-	-	-	-	-	-	-	-	-	-	-	1,839,020	1,839,020	-	
-	-	-	-	-	-	-	-	-	2,963,270	-	-	2,963,270	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	126,899	-	-	126,899	-	
-	-	-	-	-	-	-	3,910,915	-	-	-	-	3,910,915	-	
722	(211)	-	-	-	-	-	-	-	-	-	-	511	-	
-	-	-	-	-	2,300,000	-	-	-	-	-	-	2,300,000	-	
(219,794)	748,442	2,109,203	-	-	2,485,371	-	-	-	-	-	12,194,436	17,317,637	-	
3,367	16,598	(6,842)	5,939	5,947	6,023	5,952	5,949	6,016	5,893	5,897	-	66,711	n/a - project is made up of many small jobs.	
2,198,759	1,044,304	459,654	2,724,794	2,544,296	2,686,557	2,872,079	2,628,713	1,662,185	1,614,876	1,423,678	2,473,737	24,333,630	n/a - project is made up of many small jobs.	
576,441	75,895	(515,637)	481,927	469,589	618,610	472,935	537,748	529,983	432,693	184,686	571,168	4,436,038	-	
(18,646)	72,461	(71,901)	534,535	682,039	720,939	719,333	904,183	901,776	895,754	712,598	569,206	6,622,278	n/a - project is made up of many small jobs.	
91,079	(491,643)	154,961	-	-	90,938	-	-	-	-	-	-	625,335	-	
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	3,024,117	-	
-	-	-	-	-	-	-	-	-	1,590,882	71,053	57,574	1,719,509	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	8,641,950	7,820,444	918,928	890,415	843,530	14,407,813	1,301,385	1,412,673	36,237,139	See note 2	
-	-	-	-	-	-	-	-	-	28,303,174	74,446	-	28,377,620	See note 2	
-	-	-	-	-	-	-	8,014,000	-	-	-	-	8,014,000	(446,000) See note 2	
64,375	342,248	(474,680)	-	-	-	-	-	-	-	-	-	(68,057)	(960,000) See note 2	
(58,921)	(70,503)	49,101	-	-	-	-	-	-	-	-	-	11,906,737	(3,588,000) See note 2	
-	4,612,200	154,975	(202,697)	1,319	-	-	-	-	-	-	-	(80,323)	(174,959)	
-	-	-	-	-	-	-	-	-	-	-	-	4,565,797	-	
3,759	-	2,396	-	-	-	-	-	-	804,100	-	-	810,255	-	
155,155	62,802	56,213	-	-	13,063,151	13,201	5,742	333	57,306	-	-	13,413,903	See note 2	
-	-	-	732,521	-	-	-	-	-	-	-	-	732,521	-	
-	-	-	-	-	-	-	-	-	-	-	204,811	204,811	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
99,787	-	6,340	-	2,314,974	-	-	-	-	-	-	-	2,314,974	-	
10,756	27,142	56,219	-	-	-	-	-	-	-	-	-	106,137	-	
2,998	1,747	143	-	-	-	-	-	-	-	-	-	94,117	-	
-	-	-	-	-	-	-	118,068	-	-	-	-	4,888	-	
-	-	-	-	-	-	-	-	-	-	-	-	118,068	(395,295)	
-	-	-	-	-	-	-	-	151,297	2,500	2,856	1,359	158,252	-	
-	-	-	-	-	-	-	-	208,057	-	-	240	1,114,823	(829,558)	
-	-	-	906,766	-	-	-	-	-	-	-	-	359,000	(4,812,513)	
-	-	-	-	-	-	-	-	-	-	-	415,329	415,329	-	
-	-	-	-	-	-	-	-	-	-	-	-	752,838	6,752,838	
186,810	31,377	2,329	-	6,000,000	-	-	-	-	-	-	-	2,250,516	(1,670,000) See note 2	
-	-	(181)	-	-	-	-	-	-	-	-	-	670,838	(721,051)	
-	-	-	-	-	-	-	-	-	-	-	-	(181)	(19,450)	
-	-	-	-	2,223,516	-	-	-	-	-	-	-	2,223,516	-	
-	-	-	968,869	-	-	-	-	-	1,255,078	-	-	2,409,680	-	
7,201	3,820	5,357	-											

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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 inter-company cost allocation methodologies) from those in effect during the calendar year upon which the most recent actual ATRR was based and that, in the Transmission Provider’s reasonable judgment, could impact the Formula Rate, including impact to the ATRR or load divisor; and*
- (ii) *any change in the classification of any transmission facility that has been directly assigned and the dollar value of the change that the Transmission Provider has made in the applicable Projection or True-Up.*

For the 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 end-of-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and (3) include an unpopulated worksheet in the template to account for future tax changes. 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.

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Enclosure 8

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

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.

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.

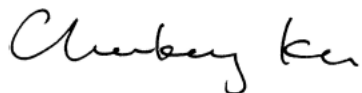
The actuarial assumptions and methods used in this valuation are described in the Actuarial Assumptions and Methods section of this report. Each significant assumption used in this actuarial valuation represents, in our opinion, a reasonable expectation of anticipated experience under the plan.

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.



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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
(j) Administrative Expenses		0
(k) Medicare Part D Subsidy		0
(l) Prescription Drug Rebates		0
(m) Liability (Gain)/Loss due to Curtailment/Settlement		0
(n) Special Termination Benefits		0
(o) Accumulated Postretirement Benefit Obligation, End of Year	\$	218,699,830
(2) Change in Plan Assets		
(a) 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) Actual Benefits Paid		(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)