

December 18, 2023

VIA E-TARIFF

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

RE: *PacifiCorp*
Docket No. ER24-____

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act (“FPA”),¹ Section 35 of the Federal Energy Regulatory Commission’s (“Commission” or “FERC”) Rules of Practice and Procedure,² and Order No. 714³ regarding electronic filing of tariff submittals, PacifiCorp hereby submits limited revisions to its transmission formula rate template (“Transmission Formula Rate Template” or “Transmission Formula Rate”) to include the interest that PacifiCorp is required to pay on interconnection study and commercial readiness deposits and payments in the Annual Transmission Revenue Requirement (“ATRR”) of PacifiCorp’s Transmission Formula Rate.⁴

PacifiCorp’s ATRR does not presently include such interest. However, PacifiCorp’s current Large Generator Interconnection Procedures (“LGIP”) require payment of interest, as does Order No. 2023, which includes requirements that interest be paid when returning refundable portions of interconnection study deposits, Commercial Readiness Deposits,⁵ and payments in lieu of site control.⁶ The proposed Transmission Formula Rate Template revisions impact a limited number of lines in Appendix A, tab “Summary of Rates”, Note 1 on Attachment 3, and Attachment 5 of Attachment H-1 of PacifiCorp’s OATT. The specific revisions are set forth below in Table 1.

PacifiCorp respectfully requests the Commission accept the Transmission Formula Rate Template revisions effective 61 days after this filing or February 17, 2024.

1 16 U.S.C. § 824d (2018).

2 18 C.F.R. Part 35 (2023).

3 *Elec. Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008), *clarified*, Order No. 714-A, 147 FERC ¶ 61,115 (2014).

4 Except as defined in this transmittal letter, capitalized terms shall have the meanings set forth in PacifiCorp’s Open Access Transmission Tariff (“OATT”).

5 The term “Commercial Readiness Deposit” is a new defined term in Order No. 2023. *See Improvements to Generator Interconnection Procs. & Agreements*, Order No. 2023, 184 FERC ¶ 61,054, Appendix C: *Pro forma LGIP* at § 1, (“*Pro forma LGIP*”), *order on reh’g*, 185 FERC ¶ 61,063 (2023), *appeal docketed*, Nos. 23-1282, *et al.* (D.C. Cir. Oct. 10, 2023).

6 *See* Order No. 2023, 184 FERC ¶ 61,054 at P 605.

I. Background and Reason for Filing

a. PacifiCorp's Transmission Formula Rate.

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.⁷ Under the Transmission Formula Rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually using the ATRR.

b. PacifiCorp's existing LGIP requires payment of interest on interconnection deposits and interconnection payments.

Section 48.3.2 of PacifiCorp's existing LGIP requires the payment of interest on refundable portions of interconnection study deposits, deposits made in lieu of demonstrating commercial readiness, Site-Control deposits, and additional Financial Security payments. In particular, Section 48.3.2 states:

In the event of Interconnection Customer's Withdrawal pursuant to Section 38.7, Transmission provider shall refund to Interconnection Customer any of the refundable portion of the following charges: (a) any study deposit paid pursuant to Section 38.1; (b) \$3,000 per MW deposit paid pursuant to Section 38.4.1(v)(d); (c) any Site Control-related deposit paid pursuant to Section 38.4.1(iii); and (d) additional Financial Security payment for Network Upgrade costs paid pursuant to Section 43.1(c). Such refundable portion shall be any amount that exceeds Interconnection Customer's share of the costs that Transmission Provider has incurred (such as study costs) *including interest calculated in accordance with Section 35.19a(a)(2) of FERC's regulations*, and that exceed any Withdrawal Penalty imposed, if applicable. (emphasis added).⁸

c. Order No. 2023 requires payment of interest.

As noted earlier, Order No. 2023 requires interest to be paid to interconnection customers on refundable portions of interconnection study deposits, Commercial Readiness Deposits, and payments in lieu of site control, which indicates that the requested addition to the Transmission Formula Rate is unlikely to change. In particular, Section 3.7 of the *pro forma* LGIP states:

If Interconnection Customer withdraws its Interconnection Request or is deemed withdrawn by Transmission Provider under Section 3.7 of this LGIP, Transmission Provider shall (i) update the OASIS Queue Position posting; (ii) impose the Withdrawal Penalty described in Section 3.7.1 of this LGIP; and (iii) refund to Interconnection Customer any portion of the refundable portion of Interconnection Customer's study deposit [or study payments] that exceeds the costs that Transmission Provider has incurred, *including interest calculated in accordance*

⁷ *PacifiCorp*, 143 FERC ¶ 61,162 at P 4 (2013). The settlement agreement is referred to herein as the "Settlement Agreement."

⁸ PacifiCorp – Transmission OATT and Service Agmts, Part IV.48, Miscellaneous, § 48.3.2 (5.0.0).

with Section 35.19a(a)(2) of FERC's regulations. Transmission Provider shall also refund any portion of the Commercial Readiness Deposit not applied to the Withdrawal Penalty and, if applicable, the deposit in lieu of site control. (emphasis omitted and added).⁹

- d. The interest payments are prudently incurred costs of providing service that PacifiCorp is entitled to recover.

As noted earlier, PacifiCorp's Transmission Formula Rate does not currently include the interest expense that it is required to pay under the LGIP or Order No. 2023. Nonetheless, the interest expense is a legitimate and required cost for PacifiCorp to provide interconnection service. Under the FPA, a utility is entitled to recover its prudently incurred costs of providing service.¹⁰ Therefore, it is just and reasonable to include this interest expense in the ATRR for recovery. The limited revisions proposed in this filing update PacifiCorp's Transmission Formula Rate template to reflect this new item.

II. Summary of Proposed Changes to the Transmission Formula Rate

PacifiCorp proposes revisions to a limited number of lines in Appendix A, tab "Summary of Rates", a note on Attachment 3, and an added line to Attachment 5 of Attachment H-1 of PacifiCorp's OATT as specified in below table.

Table 1 - Proposed Revisions to Transmission Formula Rate Template

Appendix/Attachment	Affected Lines		
	Old Line	New Line	Note
Appendix A		169	New/Added row
	169	170	Included Line 169 in summation
	170	171	
	171	172	Shifted cell reference
	172	173	Shifted cell reference
Summary of Rates		7	New/Added row
	7	8	Included Line 7 in summation of ATRR
	8	9	Shifted cell reference
	9	10	Shifted cell reference
	10	11	Shifted cell reference
	11	12	Shifted cell reference
	12	13	Shifted cell reference
	13	14	Shifted cell reference
	14	15	Shifted cell reference
	15	16	Shifted cell reference
Attachment 3 - Revenue Credits	Note 1		Shifted cell reference (from 170 to 171)
Attachment 5			New/Added title/section "Interest on Deposits"
		169	New/Added row

⁹ Order No. 2023, 184 FERC ¶ 61,054 at *Pro forma* LGIP § 3.7.

¹⁰ See *New England Power Co.*, 49 FERC ¶ 63,007, at 65,038 (1989) (subsequent history omitted); *Miss. Power Co.*, Opinion No. 665, 50 FPC 885, 912 (1973); *Pub. Serv. Comm'n of N.Y. v. FPC*, 467 F.2d 361, 370 (D.C. Cir. 1972); *FPC v. Hope Nat. Gas Co.*, 320 U.S. 591, 603 (1944).

III. Rate Impact to Customers

The amount of interest expense will vary year-to-year based on multiple factors, for example: (1) the quantity and size(s) of the interconnection requests, and (2) the number of withdrawals and the size of corresponding withdrawal penalties. Therefore, for illustrative purposes, PacifiCorp calculated an estimated revenue impact using its 2022 interest expense, which was approximately \$4.4 million. Had the \$4.4 million been included in the ATRR, the 2022 True-Up rate impact would have been an increase of \$0.85% MW-year. Through October of 2023, total cluster study interest expense is approximately \$12.4 million.¹¹ Although an estimate of the rate impact cannot be quantified at this time, the impact in comparison to the overall ATRR is expected to be minimal.

IV. Enclosures

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

- Enclosure 1 – Revised Attachment H-1 of PacifiCorp’s OATT (clean version); and
- Enclosure 2 – Revised Attachment H-1 of PacifiCorp’s OATT (including red-lined version of Appendix A, Summary of Rates, Attachment 3 and Attachment 5 compared to currently effective version).

Because of the section-based nature of PacifiCorp’s eTariff filing of its OATT, PacifiCorp includes its complete Attachment H-1 of its OATT in clean and red-lined versions, even though the only changes concern Appendix A, Summary of Rates, Attachment 3 and Attachment 5, as described herein.

V. Effective Date and Request for Waiver

As noted earlier, PacifiCorp respectfully requests the Commission accept the proposed revisions to the Transmission Formula Rate Template 61 days after the date of this filing or February 17, 2024.

To the extent necessary, PacifiCorp requests waiver of the full requirements of 18 C.F.R. § 35.13, as good cause exists for granting a waiver of the requirement to file the full range of information required by Section 35.13. In particular, good cause exists because: (1) the purpose of this filing is to allow recovery of expenses required to be incurred under the LGIP and will unlikely change in compliance with Order No. 2023; and (2) the estimated impact is expected to be minimal when compared to the overall ATRR. PacifiCorp respectfully requests waiver of any requirements of the Commission’s rules and regulations, as well as any authorizations as may be necessary or required, to permit the limited revision to be accepted by the Commission and made effective in the manner proposed herein.

¹¹ Note that in PacifiCorp’s first Cluster Study (i.e., 2020), it received 59 interconnection requests, with 37 withdrawals. Whereas, in PacifiCorp’s second Cluster Study (i.e., 2021), it received 212 interconnection requests, with 128 withdrawals.

VI. Communications

All communications and correspondence regarding this filing should be forwarded to the following persons:¹²

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VII. Service

An electronic notice of this filing will be served on the state commissions in the jurisdictions where PacifiCorp operates: California Public Utilities Commission, Idaho Public Utilities Commission, Oregon Public Utility Commission, Utah Public Service Commission, Washington Utilities and Transportation Commission, and Wyoming Public Service Commission. Service of this filing will be to all PacifiCorp transmission service customers taking service under PacifiCorp's OATT via electronic notice and/or posting to PacifiCorp's OASIS website.¹³ Pursuant to Section 35.2(d) of the Commission's regulations, 18 C.F.R. § 35.2(d), a copy of this filing will be available for public inspection at PacifiCorp's office: 825 N.E. Multnomah St., Portland, OR 97232 and 1407 W North Temple, Salt Lake City, UT 84116.

¹² To the extent necessary, PacifiCorp requests waiver of Section 385.203(b)(3) of the Commission's regulations to allow more than two persons identified below to receive service in this proceeding. 18 C.F.R. § 385.203(b)(3) (2023).

¹³ PacifiCorp's OASIS website is available at <http://www.oasis.oati.com/ppw/index.html>.

VIII. Conclusion

For the reasons discussed herein, PacifiCorp respectfully requests that the Commission issue an order accepting the limited revisions to its Transmission Formula Rate Template, with the above-requested effective date. 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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Enclosures

Enclosure 1
Revised Attachment H-1 of PacifiCorp's OATT
(Clean Version)

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	0
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	0
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	0
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	0
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	0
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	0
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	0
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	0
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	0
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	0
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	0
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	0
111	Preferred Dividend		Attachment 14 (Enter positive)	0
Common Stock				
112	Proprietary Capital		Attachment 14	0
113	Less: Total Preferred Stock		(Line 110)	0
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	0
115	Less: Account 219		Attachment 14	0
116	Total Common Stock		Sum Lines 112 through 115	0

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Interest on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	0
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$0.000000
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$0.000000
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.000000
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$0.00
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$0.00

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

PacifiCorp

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

Schedule ADIT-283

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0	0	0
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						0

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Description	Form 1 Reference	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 281							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

PacifiCorp

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

Schedule ADIT-283

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
1	Total Plant Related	0	0.0000%
			0
Labor Related		Wages & Salary Allocator	
2	Total Labor Related	0	0.0000%
			0
Other Included		Net Plant Allocator	
3	Total Other Included	0	0.0000%
			0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	<u><u>0</u></u>
Currently Excluded			
5	Subtotal Excluded Taxes	0	
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>0</u>	
7	Total Other Taxes		
	114.14c		
8	Difference (Line 6 - Line 7)	0	

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		<i>detail below</i>	
6	Account 454 subtotal		(Sum Lines 1-5)	0
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	0
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	0

Detail for selected items above

Miscellaneous General Revenues

Rents - General			
One Utah Center and North Temple office subleases			
Parking Rent: Lloyd Center, Portland, Oregon			
Rents - Common Affiliate - Kern River			
Rents - Non-Common			
Total Miscellaneous General Revenue			0
Wages & Salary Allocator			0.00%
Total Allocated Miscellaneous General Revenue			0

Distribution Underbuild

Third party attachments			
Common pole location fixed annual revenue credit		fixed	0
Distribution Underbuild - Transmission related			0

Notes

- Note 1** All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 171 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	0
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)) 0.00%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) 0.00%
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96) 0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110) 0.00%
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points 1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120) 0.00%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121) 0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122) 0.00%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 0.00%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 0

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		0.00%
129	SIT = State Income Tax Rate or Composite		0.00%
130	p = percent of federal income tax deductible for state purposes		Per state tax code 0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	0.00%
132	CIT = T / (1-T)		0.00%
133	1 / (1-T)		100.00%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 0
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) 0
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	0
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) 0
137	Total Income Taxes		0

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source 204.58b	Footnotes	Year	Balance
2	January	Monthly Balances			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	204.58g			
15	14	Transmission Plant In Service	(Note M)		0
Calculation of Distribution Plant In Service					
15	December	Source 204.75b		Year	Balance
16	January	Monthly Balances			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	204.75g			
28	28	Distribution Plant In Service			0
Calculation of Intangible Plant In Service					
29	December	Source 204.5b		Year	Balance
30	December	204.5g			
19	31	Intangible Plant In Service	(Note N)		0
Calculation of General Plant In Service					
32	December	Source 204.99b		Year	Balance
33	December	204.99g			
18	34	General Plant In Service	(Note N)		0
Calculation of Production Plant In Service					
35	December	Source 204.46b		Year	Balance
36	January	Monthly Balances			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	June	Monthly Balances			
42	July	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	204.46g			
48	48	Production Plant In Service			0
49	49	Electric Plant Sold			0
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49) (Note M)		0

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Notes
Calculation of Transmission Accumulated Depreciation				
	Source	Year	Balance	
51	December	Prior year 219.25c		
52	January	Monthly Balances		
53	February	Monthly Balances		
54	March	Monthly Balances		
55	April	Monthly Balances		
56	May	Monthly Balances		
57	June	Monthly Balances		
58	July	Monthly Balances		
59	August	Monthly Balances		
60	September	Monthly Balances		
61	October	Monthly Balances		
62	November	Monthly Balances		
63	December	219.25c		
25	64	Transmission Accumulated Depreciation	(Note M)	0
Calculation of Distribution Accumulated Depreciation				
	Source	Year	Balance	
65	December	Prior year 219.26c		
66	January	Monthly Balances		
67	February	Monthly Balances		
68	March	Monthly Balances		
69	April	Monthly Balances		
70	May	Monthly Balances		
71	June	Monthly Balances		
72	July	Monthly Balances		
73	August	Monthly Balances		
74	September	Monthly Balances		
75	October	Monthly Balances		
76	November	Monthly Balances		
77	December	219.26c		
78	78	Distribution Accumulated Depreciation		0
Calculation of Intangible Accumulated Depreciation				
	Source	Year	Balance	
79	December	Prior year 200.21c		
80	December	200.21c		
8	81	Accumulated Intangible Depreciation	(Note N)	0
Calculation of General Accumulated Depreciation				
	Source	Year	Balance	
82	December	Prior year 219.28c		
83	December	219.28c		
26	84	Accumulated General Depreciation	(Note N)	0
Calculation of Production Accumulated Depreciation				
	Source	Year	Balance	
85	December	Prior year 219.20 through 219.24		
86	January	Monthly Balances		
87	February	Monthly Balances		
88	March	Monthly Balances		
89	April	Monthly Balances		
90	May	Monthly Balances		
91	June	Monthly Balances		
92	July	Monthly Balances		
93	August	Monthly Balances		
94	September	Monthly Balances		
95	October	Monthly Balances		
96	November	Monthly Balances		
97	December	219.20 through 219.24		
98	98	Production Accumulated Depreciation		0
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	0
100	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	0

**PacifiCorp
Attachment 5 - Cost Support**

Materials & Supplies

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

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	0	0.00%	0	Net Plant Allocator
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes	0			
		Current end of year balance	266 footnotes	0			
		Average		0	0.00%	0	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
23	Land Held for Future Use (Notes B & L)	Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
		Appendix A input		0	0	0	

Adjustments to A & G Expense

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

Regulatory Expense Related to Transmission Cost Support

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

**PacifiCorp
Attachment 5 - Cost Support**

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	0	0	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)	0.00% Enter Average State Income Tax Rate

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total	Plus adjustments	Transmission Related Appendix A input	Details
53 Transmission O&M	321.112b	0	0	
Adjustment for Ancillary Services Accounts 561-561.5				
(561) Load Dispatching	321.84b	0		
(561.1) Load Dispatch-Reliability	321.85b	0		
(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	0		
(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
(561.4) Scheduling, System Control and Dispatch Services	321.88b	0		
(561.5) Reliability, Planning and Standards Development	321.89b	0		
Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	0	0	Adjustment for Ancillary Services Accounts 561-561.5
54				
55 Less: Account 565	321.96b	0	0	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
Net Revenue Requirement		
166 Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168 Interest on Network Upgrade Facilities	0	Appendix A Input
Interest on Deposits		
169 Interest on Cluster Study, Commercial Readiness and Site Control Deposits	0	Appendix A Input

Other adjustments to rate base

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

PacifiCorp
Attachment 5 - Cost Support

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	0
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	0
	Amortization of limited term electric plant (404)	(Note H)	336.10d	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	0
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	0 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

Step	Month	Year	Action
1	April	Year 2	TO 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)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS Amount (M / 13)	Energy Gateway Amount (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP Amount (O / 13)	Input Total
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

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

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

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

Line 8	Useful life of the project	Life	Transmission CWIP			Transmission PIS Actuals			Transmission PIS Projection									
	"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			58.00			58.00									
Line 9	Input the allowed increase in ROE	Increased ROE (basis points)	0			0			0									
Line 10	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	0% ROE	0.0000%			0.0000%			0.0000%									
Line 11	Line 14 plus (line 5 times line 13)/100	FCR for This Project	0.0000%			0.0000%			0.0000%									
Line 12	13 Month Net Plant or CWIP Balance	Investment	-			-			-									
Line 13	Actual or estimated depreciation expense	Annual Depreciation Expense	-			-			-									
		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
Line 15	W 0 % ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 16	W Increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 17	W 0 % ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 18	W Increased ROE	2011	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 19	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 20	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 22	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 23	W 0 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 24	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 25	W 0 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 26	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 27	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 28	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 29	W 0 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 31	W 0 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 32	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 33	W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 35	W 0 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 37	W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 39	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 41	W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 43	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 45	W 0 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 47	W 0 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 49	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 51	W 0 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 53	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 55		----	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
Line 56		----	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%		2.50%		0.00%		2.05%		1.87%		0.00%		1.70%	
12	390	Structures and Improvements		2.07%		2.06%		1.99%		2.55%		2.28%		1.76%		1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- The columns labeled "Balance" are the amount of investment physically located in each state.
- The plant balance is updated each month as new plant is added.
- The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.
- Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 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
- 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.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 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)
YYYY

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

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

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

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

	Prior year	Current year
Total - PacifiCorp	214.47d	

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	0	LONG TERM ONLY Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	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	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	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	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

PacifiCorp
Attachment 16 - Unfunded Reserves

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

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

Enclosure 2
Revised Attachment H-1 of PacifiCorp's OATT
(Marked Version)

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

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

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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		320.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	0
62	Less General Advertising Exp Account 930.1		320.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	0
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	0
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	0
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	0
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	0
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	0
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	0
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	0
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	0
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	0
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	0
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	0
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	0
111	Preferred Dividend		Attachment 14 (Enter positive)	0
Common Stock				
112	Proprietary Capital		Attachment 14	0
113	Less: Total Preferred Stock		(Line 110)	0
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	0
115	Less: Account 219		Attachment 14	0
116	Total Common Stock		Sum Lines 112 through 115	0

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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	0
138	Total Adjustment to Rate Base		(Line 51)	0
139	Rate Base		(Line 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	0
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	0
Revenue Credits				
152	Revenue Credits		Attachment 3	0
153	Net Revenue Requirement		(Line 151 - Line 152)	0
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	Net Revenue Requirement		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	Interest on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	0
169-170	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168 + 169)	0
Network Service Rate				
170-171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
171-172	Rate (\$/MW-year)		(Line 170 / 171)	0
172-173	Network Service Rate (\$/MW-year)		(Line 172)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	
5	(561.5) Reliability, Planning and Standards Development	320.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Interest on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
7 8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
8 9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170 171	0
	Rates:		
9 10	Transmission Rate (\$/kW-year)	Line 7 8 / Line- 8 9 / 1000	\$0.000000
10 11	Transmission Rate (\$/kW-month)	Line 9 10 / 12 months	\$0.000000
11 12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line- 9 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
12 13	On-Peak Days (\$/kW)	Line 11 12 / 5 days	\$0.000000
13 14	Off-Peak Days (\$/kW)	Line 11 12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
14 15	On-Peak Hours (\$/MWh)	Line 12 13 / 16 hours * 1000	\$0.00
15 16	Off-Peak Hours (\$/MWh)	Line 13 14 / 24 hours * 1000	\$0.00

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

PacifiCorp

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

Schedule ADIT-283

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0	0	0
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						0

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Description	Form 1 Reference	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 281							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

PacifiCorp

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

Schedule ADIT-283

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
1	Total Plant Related	0	0.0000%
			0
Labor Related		Wages & Salary Allocator	
2	Total Labor Related	0	0.0000%
			0
Other Included		Net Plant Allocator	
3	Total Other Included	0	0.0000%
			0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	<u><u>0</u></u>
Currently Excluded			
5	Subtotal Excluded Taxes	0	
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>0</u>	
7	Total Other Taxes		
	114.14c		
8	Difference (Line 6 - Line 7)	0	

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		<i>detail below</i>	
6	Account 454 subtotal		(Sum Lines 1-5)	0
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	0
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	0

Detail for selected items above

Miscellaneous General Revenues

Rents - General			
One Utah Center and North Temple office subleases			
Parking Rent: Lloyd Center, Portland, Oregon			
Rents - Common Affiliate - Kern River			
Rents - Non-Common			
Total Miscellaneous General Revenue			0
Wages & Salary Allocator			0.00%
Total Allocated Miscellaneous General Revenue			0

Distribution Underbuild

Third party attachments			
Common pole location fixed annual revenue credit		fixed	0
Distribution Underbuild - Transmission related			0

Notes

- Note 1** All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line ~~170~~ 171 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	0
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) 0.00%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 0

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		0.00%
129	SIT = State Income Tax Rate or Composite		0.00%
130	p = percent of federal income tax deductible for state purposes		Per state tax code 0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p)$	0.00%
132	CIT = T / (1-T)		0.00%
133	1 / (1-T)		100.00%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 0
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) 0
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	0
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) 0
137	Total Income Taxes		0

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	Source	Footnotes	Year	Balance	
1	December	204.58b				
2	January	Monthly Balances				
3	February	Monthly Balances				
4	March	Monthly Balances				
5	April	Monthly Balances				
6	May	Monthly Balances				
7	June	Monthly Balances				
8	July	Monthly Balances				
9	August	Monthly Balances				
10	September	Monthly Balances				
11	October	Monthly Balances				
12	November	Monthly Balances				
13	December	204.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	204.75b				
16	January	Monthly Balances				
17	February	Monthly Balances				
18	March	Monthly Balances				
19	April	Monthly Balances				
20	May	Monthly Balances				
21	June	Monthly Balances				
22	July	Monthly Balances				
23	August	Monthly Balances				
24	September	Monthly Balances				
25	October	Monthly Balances				
26	November	Monthly Balances				
27	December	204.75g				
28	Distribution Plant In Service				0	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b				
30	December	204.5g				
19 31	Intangible Plant In Service		(Note N)		0	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b				
33	December	204.99g				
18 34	General Plant In Service		(Note N)		0	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b				
36	January	Monthly Balances				
37	February	Monthly Balances				
38	March	Monthly Balances				
39	April	Monthly Balances				
40	May	Monthly Balances				
41	June	Monthly Balances				
42	July	Monthly Balances				
43	August	Monthly Balances				
44	September	Monthly Balances				
45	October	Monthly Balances				
46	November	Monthly Balances				
47	December	204.46g				
48	Production Plant In Service				0	
49	Electric Plant Sold	204.102g			0	
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Notes
Calculation of Transmission Accumulated Depreciation		Source	Year	Balance
51	December	Prior year 219.25c		
52	January	Monthly Balances		
53	February	Monthly Balances		
54	March	Monthly Balances		
55	April	Monthly Balances		
56	May	Monthly Balances		
57	June	Monthly Balances		
58	July	Monthly Balances		
59	August	Monthly Balances		
60	September	Monthly Balances		
61	October	Monthly Balances		
62	November	Monthly Balances		
63	December	219.25c		
25	64	Transmission Accumulated Depreciation	(Note M)	0
Calculation of Distribution Accumulated Depreciation		Source	Year	Balance
65	December	Prior year 219.26c		
66	January	Monthly Balances		
67	February	Monthly Balances		
68	March	Monthly Balances		
69	April	Monthly Balances		
70	May	Monthly Balances		
71	June	Monthly Balances		
72	July	Monthly Balances		
73	August	Monthly Balances		
74	September	Monthly Balances		
75	October	Monthly Balances		
76	November	Monthly Balances		
77	December	219.26c		
78	78	Distribution Accumulated Depreciation		0
Calculation of Intangible Accumulated Depreciation		Source	Year	Balance
79	December	Prior year 200.21c		
80	December	200.21c		
8	81	Accumulated Intangible Depreciation	(Note N)	0
Calculation of General Accumulated Depreciation		Source	Year	Balance
82	December	Prior year 219.28c		
83	December	219.28c		
26	84	Accumulated General Depreciation	(Note N)	0
Calculation of Production Accumulated Depreciation		Source	Year	Balance
85	December	Prior year 219.20 through 219.24		
86	January	Monthly Balances		
87	February	Monthly Balances		
88	March	Monthly Balances		
89	April	Monthly Balances		
90	May	Monthly Balances		
91	June	Monthly Balances		
92	July	Monthly Balances		
93	August	Monthly Balances		
94	September	Monthly Balances		
95	October	Monthly Balances		
96	November	Monthly Balances		
97	December	219.20 through 219.24		
98	98	Production Accumulated Depreciation		0
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	0
100	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	0

**PacifiCorp
Attachment 5 - Cost Support**

Materials & Supplies

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

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	0	Net Plant Allocator 0.00%	0	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes	0			
		Current end of year balance	266 footnotes	0			
		Average		0	0.00%	0	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
23	Land Held for Future Use (Notes B & L)	Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
		Appendix A input		0	0	0	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
63	Excluded Membership Dues Expense Total (Note C)			0	0	
				0	0	
		Appendix A Input		0	0	
58	PBOP Authorized filed PBOP expense Actual PBOP expense Actual PBOP Expense Adjustment	Annual Update Informational Filing		0	0	
		Attachment 17 total		0	0	
		Appendix A Input		0	0	Authorized Filled Expense minus Actual Expense
70	Property Insurance Property Insurance Account 924 (Note F)		320.185b	0	0	
		Appendix A Input		0	0	

Regulatory Expense Related to Transmission Cost Support

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

PacifiCorp
Attachment 5 - Cost Support

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	0
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	0
	Amortization of limited term electric plant (404)	(Note H)	336.10d	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	0
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	0 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
61	Total		sum	0 0 0 0 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)	(R)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP (Gateway only)	Weighting	Other Transmission PIS Amount (J 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)	Input Total
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

-
-

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

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

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

Life	CIAC (Yes or No)	Transmission CWIP			Transmission PIS Actuals			Transmission PIS Projection			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	0	0	No	0	0	No	0	0						
8 Useful life of the project				58.00		58.00										
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"																
10 Input the allowed increase in ROE																
11 From line 3 above if "Yes" on line 13 and 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 Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue			
15	W 0 % ROE	2010	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
16	W Increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
17	W 0 % ROE	2011	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
18	W Increased ROE	2011	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
19	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
20	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
22	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
23	W 0 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
24	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
25	W 0 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
26	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
27	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
28	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
29	W 0 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31	W 0 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
32	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
33	W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
35	W 0 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
37	W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
39	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
41	W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
43	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
45	W 0 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
47	W 0 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
49	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
51	W 0 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
53	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
55	----		-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
56	----		-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%		2.50%		0.00%		2.05%		1.87%		0.00%		1.70%	
12	390	Structures and Improvements		2.07%		2.06%		1.99%		2.55%		2.28%		1.76%		1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

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

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

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

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

	214.47d	Prior year	Current year
Total - PacifiCorp	214.47d		

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	0	LONG TERM ONLY Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	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	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	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	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

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

PacifiCorp
Attachment 16 - Unfunded Reserves

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

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

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

FERC Acct	Description	Expense
		0
Attachment 5 input: Total PBOP		0

Notes: