

March 22, 2024

**VIA E-TARIFF**

The Honorable Debbie-Anne A. Reese  
Acting Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, DC 20426

RE: *PacifiCorp*  
Docket No. ER24-\_\_\_\_

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act (“FPA”),<sup>1</sup> Section 35 of the Federal Energy Regulatory Commission’s (“Commission” or “FERC”) Rules of Practice and Procedure,<sup>2</sup> and Order No. 714<sup>3</sup> 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.<sup>4</sup>

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,<sup>5</sup> and payments in lieu of site control.<sup>6</sup> The proposed Transmission Formula Rate Template revisions impact a limited number of lines in Appendix A, tab “Summary of Rates”; Attachment 3 “Revenue Credit Worksheet”; and Attachment 5 “Cost Support to Attachment H-1 of the OATT”. Additionally, PacifiCorp created a new tab called “Attachment 18 - Imputed Interest Income on Cluster Study Deposits.” The specific revisions are set forth below in Table 1.

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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* § 1, (“*Pro forma LGIP*”), *order on reh’g*, 185 FERC ¶ 61,063 (2023) (*appeals pending*), *order on reh’g*, Order No. 2023-A, 186 FERC ¶ 61,199 (2024).

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

PacifiCorp previously submitted a similar request in Docket No. ER24-692. In that proceeding, a consensus basis of objection regarded whether PacifiCorp should offset the interest expense by interest income earned on such interconnection deposits. This topic was also addressed by the Commission Staff in a deficiency letter issued in that proceeding on February 2, 2024 (the “Deficiency Letter”). The instant filing represents an enhancement to the filing in Docket No. ER24-692 in that PacifiCorp developed an “imputed interest income” methodology and proposes to annually offset the interest expense by such imputed interest income. The newly proposed Attachment 18, as well as other revisions to the Transmission Formula Rate Template, illustrate how the interest income is annually calculated and netted against the interest expense to be included in the ATRR.

PacifiCorp respectfully requests the Commission accept the Transmission Formula Rate Template revisions effective 61 days after this filing or May 22, 2024.

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

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

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.<sup>7</sup> 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).<sup>8</sup>

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<sup>7</sup> PacifiCorp, 143 FERC ¶ 61,162 at P 4 (2013).

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

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 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).<sup>9</sup>

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.<sup>10</sup> 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. Imputed Interest Income

In Docket No. ER24-692, protests filed by (1) Bonneville Power Administration ("BPA") and (2) Utah Associated Municipal Power Systems, Utah Municipal Power Agency, and Deseret Generation & Transmission Cooperative, Inc. (collectively, the "Legacy Customers") included a common argument that PacifiCorp should be offsetting the interest expense by interest income it earns on the interconnection deposits.<sup>11</sup> Similarly, the Deficiency Letter included requests regarding interest earned on interconnection deposits. As a result, PacifiCorp decided to: (1) withdraw its filing; (2) develop a methodology to impute interest income on the interconnection deposits, which would be offset against the interest expense; (3) circulate the methodology to BPA

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

<sup>10</sup> 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).

<sup>11</sup> See e.g., BPA Protest in Docket No. ER24-692 at 12 and Legacy Customers' Protest in Docket No. ER24-692 at 2 and 5.

and the Legacy Customers; (4) try to answer questions from BPA and the Legacy Customers; and (5) refile the petition with the enhancement of offsetting the interest expense with the interest income. PacifiCorp undertook all of these steps.

PacifiCorp utilizes a cash management process, under which it places all cash received into interest-bearing accounts, including the interconnection deposits. PacifiCorp uses short-term daily rate interest bearing accounts because there is a low risk of losing any principal and the cash can be readily available for utilities services. PacifiCorp proposes to reduce the interest expense that it seeks to include in its ATRR by the interest it earns on the interconnection deposit funds via its cash management process. PacifiCorp's proposal is to calculate the imputed interest income using the average of prior month and current month interconnection deposit balances times the average monthly interest rate PacifiCorp earns on cash deposits for each month.

PacifiCorp circulated its methodology to BPA and the Legacy Customers on February 23, 2024. A conference call was held on March 14, 2024, at which time PacifiCorp responded to questions and walked through the revisions to its Transmission Formula Rate Template that it would propose due to the imputed interest income methodology and the netting against the interest expense – namely: (1) an Attachment 18 that shows the interest income determination; (2) revisions to Attachment 5 that shows the interest expense and the offset by the interest income; (3) the net interest expense added to Appendix A; (4) an updated Note 1 on Attachment 3; and (5) updated tab “Summary of Rates” to reflect changes. PacifiCorp made minor revisions to Attachment 18 based on feedback received during the March 14, 2024, call and thereafter sent out a revised Attachment 18 to BPA and the Legacy Customers.

### **III. Summary of Proposed Changes to the Transmission Formula Rate**

As noted earlier, PacifiCorp proposes revisions to Attachment H-1 as follows: (1) Attachment 5 to show the interest expense and the offset by the interest income; (2) Appendix A to show the net interest expense; (3) Attachment 3, with an update to Note 1; and (4) an updated tab “Summary of Rates” to reflect changes. Additionally, PacifiCorp proposes to add a new Attachment 18, which shows the interest income determination. These changes are specified in below table.

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

Appendix/Attachment	Affected Lines		
	Old template Line reference	New Template Line reference	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"
		excel line 262	New line showing Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits
		excel line 263	New line showing Imputed Interest Income on Cluster Study, Commercial Readiness and Site Control Deposits
		169	New/Added row showing Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits.
Attachment 18			New/Added tab called "Attachment 18 -CS Interest Income" showing the imputed interest for prior year

#### **IV. 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. In calendar year 2023, PacifiCorp incurred interest expense for Cluster Study, Commercial Readiness and Site Control Deposits in the amount of \$15,153,246. The offsetting imputed interest earned on these deposits is \$9,421,169, producing a net interest expense of \$5,732,078, which will be added to the ATRR on Appendix A. To estimate the rate impact, if PacifiCorp used the 2023 net interest expense in PacifiCorp's latest available annual transmission formula rate update (i.e., the 2023 Annual Update with 2022 true-up rate) the rate impact is about 1%. Included in this filing is a populated Attachment 18, Attachment 5, and Appendix A, which for 2023 respectively shows: (1) the imputed interest income; (2) the interest expense and the offset by the interest income; (3) the net interest expense included for rate recovery if the proposed revisions are effective for 2023; and (4) and a populated Summary of Rates tab.

#### **V. 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);
- Enclosure 2 – Revised Attachment H-1 of PacifiCorp's OATT (including red-lined version of Appendix A, new Attachment 18, Summary of Rates, Attachment 3 and Attachment 5 compared to currently effective version); and
- Enclosure 3 – A populated Attachment 18, Attachment 5, Appendix A, and Summary of Rates tab, which for 2023 shows the imputed interest income, the interest expense offset by the interest income, and the net interest expense included for rate recovery.

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, Attachment 5, and Attachment 18, as described herein.

#### **VI. 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 May 22, 2024. This will allow PacifiCorp to include the net interest expense in the formatted transmission formula rate template in PacifiCorp's next annual update of its Transmission Formula Rate, i.e. in the 2024 Annual Update, with rates effective June 1, 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.

## **VII. Communications**

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

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## **VIII. 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.<sup>13</sup> 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
<b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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	Net Interest expense 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
<b>Account 282</b>						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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
<b>Account 283</b>						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	0	0	0	0	0	

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other (C)	Transmission Related (D)	Plant Related (E)	Labor Related (F)	Total Transmission ADIT (G)
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		0
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0		0
10	<b>Appendix A, line 33 input</b>	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 A	Total Company B	Gas, Prod, Dist Or Other Related C	Transmission Related D	Plant Related E	Labor Related F	Justification G
<b>Account 190</b>							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
<b>Total</b>		0	0	0	0	0	

**Instructions for Account 190:**

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

PacifiCorp

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

Schedule ADIT-281

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

**Instructions for Account 281:**

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 282</b>						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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
<b>Account 283</b>						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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 1B - Summary Table: (Excess) / Deficient ADIT**

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA		
<b>Total</b>	<b>0</b>	<b>0</b>
	Appendix A, Line 33B	Appendix A, Line 135b







**Attachment 2 - Taxes Other Than Income Worksheet**

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

Criteria for Allocation:

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

**Attachment 3 - Revenue Credit Worksheet**

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

*Detail for selected items above*

**Miscellaneous General Revenues**

**Rents - General**

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

**Rents - Non-Common**

Total Miscellaneous General Revenue

Wages & Salary Allocator

**Total Allocated Miscellaneous General Revenue**

**Distribution Underbuild**

**Third party attachments**

Common pole location fixed annual revenue credit

**Distribution Underbuild - Transmission related**

**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))
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	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 123 to 125)
			<b>0.00%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 52 * Line 126)
			<b>0</b>

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

PacifiCorp  
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Source	Footnotes	Year	Balance	
1	<b>Calculation of Transmission Plant In Service</b>				
2	204.58b				
3	Monthly Balances				
4	Monthly Balances				
5	Monthly Balances				
6	Monthly Balances				
7	Monthly Balances				
8	Monthly Balances				
9	Monthly Balances				
10	Monthly Balances				
11	Monthly Balances				
12	Monthly Balances				
13	204.58g				
15	<b>Transmission Plant In Service</b>				0
14		(Note M)			Appendix A input
	<b>Calculation of Distribution Plant In Service</b>				
15	204.75b				
16	Monthly Balances				
17	Monthly Balances				
18	Monthly Balances				
19	Monthly Balances				
20	Monthly Balances				
21	Monthly Balances				
22	Monthly Balances				
23	Monthly Balances				
24	Monthly Balances				
25	Monthly Balances				
26	Monthly Balances				
27	204.75g				
28	<b>Distribution Plant In Service</b>				0
	<b>Calculation of Intangible Plant In Service</b>				
29	204.5b				
30	204.5g				
19	<b>Intangible Plant In Service</b>				0
31		(Note N)			Appendix A input
	<b>Calculation of General Plant In Service</b>				
32	204.99b				
33	204.99g				
18	<b>General Plant In Service</b>				0
34		(Note N)			Appendix A input
	<b>Calculation of Production Plant In Service</b>				
35	204.46b				
36	Monthly Balances				
37	Monthly Balances				
38	Monthly Balances				
39	Monthly Balances				
40	Monthly Balances				
41	Monthly Balances				
42	Monthly Balances				
43	Monthly Balances				
44	Monthly Balances				
45	Monthly Balances				
46	Monthly Balances				
47	204.46g				
48	<b>Production Plant In Service</b>				0
49	204.102g				0
6	<b>Total Plant In Service</b>				0
50	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)			Appendix A input

PacifiCorp  
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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

**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	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) <b>Appendix A input</b>		0
42	Construction Materials & Supplies	Prior Year	227.5c	0
		Current Year	227.5c	0
		(Note N) <b>Appendix A input</b>		0
45	Transmission Materials & Supplies	Prior Year	227.8c	0
		Current Year	227.8c	0
		(Note N) <b>Appendix A input</b>		0

**ITC Adjustment**

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

**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			0		
				0		
		Total	(Note C)	<b>Appendix A input</b>	0	
58	PBOP Authorized filed PBOP expense Actual PBOP expense Actual PBOP Expense Adjustment	Annual Update Informational Filing		0		
		Attachment 17 total		0		
		<b>Appendix A input</b>		0		Authorized Filled Expense minus Actual Expense
70	Property Insurance Property Insurance Account 924		320.185b	0		
		(Note F) <b>Appendix A input</b>		0		

**Regulatory Expense Related to Transmission Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
<b>Directly Assigned A&amp;G</b>							
Specific Transmission related Regulatory Expense:							
67	Federal Energy Regulatory Commission			0			
		<b>Appendix A input</b>		0			
	<b>Total</b>		sum	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
<b>Directly Assigned A&amp;G</b>				
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
<b>Directly Assigned A&amp;G</b>				
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
<b>Income Tax Rates</b>	
129 SIT = State Income Tax Rate or Composite (Note G)	0.00% Enter Average State Income Tax Rate

**Adjustments to Transmission O&M**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total	Plus adjustments	Transmission Related Appendix A input	Details
53 <b>Transmission O&amp;M</b>	321.112b	0	0	
<b>Adjustment for Ancillary Services Accounts 561-561.5</b>				
(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 Developmen	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 <b>Less: Account 565</b>	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
<b>Not Revenue Requirement</b>		
166 Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168 Interest on Network Upgrade Facilities	0	Appendix A Input
<b>Interest on Deposits</b>		
Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposit	0	
Imputed Interest income	0	
169 Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposit	0	Appendix A Input

**Other adjustments to rate base**

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



PacifiCorp  
Attachment 5 - Cost Support

**Depreciation Expense**

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

**Less Regulatory Asset Amortizations Account 930.2**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
				0
				0
				0
				0
61	<b>Total</b>		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 CWIP 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 CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

**Worksheet**

Step	Month	Year	Action
1	April	Year 2	TO 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 <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										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	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWP	Transmission CWP	InputTotal
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)			Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	Amount (O / 13)		
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
4	May	Year 2	Post results of Step 3 \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
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 <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>  \$ - 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			
2	<b>Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)</b>			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	0.0000%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000%
5	C		Line B less Line A	0.0000%
6	<b>FCR if CIAC</b>			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.0000%

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

8 Useful life of the project	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)	
		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					
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No	58.00	58.00	58.00								
10 Input the allowed increase in ROE	Increased ROE (basis points)	0	0	0											
11 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%											
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project	0.0000%	0.0000%	0.0000%											
13 13 Month Net Plant or CWIP Balance	Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		1.82%		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															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. 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 9a2 - Load (One Year Prior)**  
 YYY

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

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

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

YYY

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

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









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

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		



PacifiCorp  
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Impact 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
					0	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	0	Interest on Long Term (427) and Associated Companies (430) <b>LONG TERM ONLY</b>	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	
105	13-month average	0	Reacquired Capital Stock (217) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0	
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

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

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

(At December 31)

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





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

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

**Notes:**

**PacifiCorp**  
**Attachment 18 - Imputed Interest Income on Cluster Study Deposits**

Days in the year:

365

Description	Prior Year	Current Year >>												Total	
	(month end)	December month end	January month end	February month end	March month end	April month end	May month end	June month end	July month end	August month end	September month end	October month end	November month end		December month end
Application Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Balance ((prior month + current month)/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%	%	%
<b>Imputed Interest Income - Readiness Deposits</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Readiness Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Balance ((prior month + current month)/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%	%	%
<b>Imputed Interest Income - Readiness Deposits</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Site Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Balance ((prior month + current month)/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%	%	%
<b>Imputed Interest Income - Site Control Deposits</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Average Deposit Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Imputed Interest Income</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Attachment 5 input

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

Examples of Adjustments;  
 1. Penalties assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty)  
 2. Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster deposit  
 3. Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

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

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

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

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

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

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

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

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

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



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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Revenue Requirement</b>				
<b>Summary</b>				
137	Net Property, Plant & Equipment		(Line 32)	0
138	Total Adjustment to Rate Base		(Line 51)	0
139	Rate Base		(Line 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
<b>145</b>	<b>Gross Revenue Requirement</b>		(Sum Lines 140 to 144)	<b>0</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	<b>Adjusted Gross Revenue Requirement</b>		(Line 149 * Line 150)	<b>0</b>
<b>Revenue Credits</b>				
152	Revenue Credits		Attachment 3	0
<b>153</b>	<b>Net Revenue Requirement</b>		(Line 151 - Line 152)	<b>0</b>
<b>Net Plant Carrying Charge</b>				
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	<b>Net Revenue Requirement</b>		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	0
469-170	<b>Net Zonal Revenue Requirement</b>		(Line 165 + 166 + 167 + 168 + 169)	0
<b>Network Service Rate</b>				
470 171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
474 172	Rate (\$/MW-year)		(Line 469 170 / 470 171)	0
<b>472-173</b>	<b>Network Service Rate (\$/MW-year)</b>		(Line 474 172)	<b>0</b>

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

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
 <b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$0
<del>7</del> 8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$0
<del>8</del> 9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line <del>170</del> 171	0
	Rates:		
<del>9</del> 10	Transmission Rate (\$/kW-year)	Line <del>7</del> 8 / Line <del>8</del> 9 / 1000	\$0.000000
<del>10</del> 11	Transmission Rate (\$/kW-month)	Line <del>9</del> 10 / 12 months	\$0.000000
<del>11</del> 12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line <del>9</del> 10 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
<del>12</del> 13	On-Peak Days (\$/kW)	Line <del>11</del> 12 / 5 days	\$0.000000
<del>13</del> 14	Off-Peak Days (\$/kW)	Line <del>11</del> 12 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
<del>14</del> 15	On-Peak Hours (\$/MWh)	Line <del>12</del> 13 / 16 hours * 1000	\$0.00
<del>15</del> 16	Off-Peak Hours (\$/MWh)	Line <del>13</del> 14 / 24 hours * 1000	\$0.00

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other (C)	Transmission Related (D)	Plant Related (E)	Labor Related (F)	Total Transmission ADIT (G)
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		100.0000%	0.0000%	0.0000%		
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		0	0	0		
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> <input style="width: 100px;" type="text" value="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 (A)	Total Company (B)	Gas, Prod, Dist Or Other Related (C)	Transmission Related (D)	Plant Related (E)	Labor Related (F)	Justification (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:**

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

PacifiCorp

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

Description	Form 1 Reference (A)	Total Company (B)	Gas, Prod, Dist Or Other Related (C)	Transmission Related (D)	Plant Related (E)	Labor Related (F)	Justification (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:**

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 282</b>						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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
<b>Account 283</b>						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	0	0	0	0	0	

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other (C)	Transmission Related (D)	Plant Related (E)	Labor Related (F)	Total Transmission ADIT (G)
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		0
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0		0
10	<b>Appendix A, line 33 input</b>	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 A	Total Company B	Gas, Prod, Dist Or Other Related C	Transmission Related D	Plant Related E	Labor Related F	Justification G
<b>Account 190</b>							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
<b>Total</b>		0	0	0	0	0	

**Instructions for Account 190:**

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

PacifiCorp

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

Schedule ADIT-281

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

**Instructions for Account 281:**

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 282</b>						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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
<b>Account 283</b>						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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 1B - Summary Table: (Excess) / Deficient ADIT**

<b>Summary Table: (Excess) / Deficient ADIT</b>		
<b>Source</b>	<b>Rate Base Adjustment</b>	<b>Income Tax Allowance</b>
Att 1B - 2017 TCJA		
<b>Total</b>	<b>0</b>	<b>0</b>
	Appendix A, Line 33B	Appendix A, Line 135b





**Attachment 2 - Taxes Other Than Income Worksheet**

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

Criteria for Allocation:

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

**Attachment 3 - Revenue Credit Worksheet**

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

*Detail for selected items above*

**Miscellaneous General Revenues**

**Rents - General**

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

**Rents - Non-Common**

Total Miscellaneous General Revenue

Wages & Salary Allocator

**Total Allocated Miscellaneous General Revenue**

**Distribution Underbuild**

**Third party attachments**

Common pole location fixed annual revenue credit

**Distribution Underbuild - Transmission related**

**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 ~~470~~ 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	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 123 to 125)
			<b>0.00%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 52 * Line 126)
			<b>0</b>

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

PacifiCorp  
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Source	Footnotes	Year	Balance	
1	<b>Calculation of Transmission Plant In Service</b>				
2	December	204.58b			
3	January	Monthly Balances			
4	February	Monthly Balances			
5	March	Monthly Balances			
6	April	Monthly Balances			
7	May	Monthly Balances			
8	June	Monthly Balances			
9	July	Monthly Balances			
10	August	Monthly Balances			
11	September	Monthly Balances			
12	October	Monthly Balances			
13	November	Monthly Balances			
14	December	204.58g			
15	<b>Transmission Plant In Service</b>	(Note M)		0	Appendix A input
	<b>Calculation of Distribution Plant In Service</b>				
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	<b>Distribution Plant In Service</b>			0	
	<b>Calculation of Intangible Plant In Service</b>				
29	December	204.5b			
30	December	204.5g			
19	<b>Intangible Plant In Service</b>	(Note N)		0	Appendix A input
	<b>Calculation of General Plant In Service</b>				
32	December	204.99b			
33	December	204.99g			
18	<b>General Plant In Service</b>	(Note N)		0	Appendix A input
	<b>Calculation of Production Plant In Service</b>				
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	<b>Production Plant In Service</b>			0	
49	Electric Plant Sold	204.102g		0	
6	<b>Total Plant In Service</b>	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	0	Appendix A input

PacifiCorp  
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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



**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  Construction Materials & Supplies	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) <b>Appendix A input</b>		0
42	Transmission Materials & Supplies	Prior Year	227.5c	0
		Current Year	227.5c	0
		(Note N) <b>Appendix A input</b>		0
45	Transmission Materials & Supplies	Prior Year	227.8c	0
		Current Year	227.8c	0
		(Note N) <b>Appendix A input</b>		0

**ITC Adjustment**

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

**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			0	0	
				0	0	
		(Note C) <b>Appendix A input</b>		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	
		<b>Appendix A input</b>		0	0	Authorized Filled Expense minus Actual Expense
70	Property Insurance Property Insurance Account 924		320.185b	0	0	
		(Note F) <b>Appendix A input</b>		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
<b>Directly Assigned A&amp;G</b>							
Specific Transmission related Regulatory Expense:							
67	Federal Energy Regulatory Commission			0	0	0	
			sum	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
<b>Directly Assigned A&amp;G</b>					
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
<b>Directly Assigned A&amp;G</b>					
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	
<b>Income Tax Rates</b>			
129	SIT = State Income Tax Rate or Composite (Note G)	0.00%	Enter Average State Income Tax Rate

**Adjustments to Transmission O&M**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	<b>Transmission O&amp;M</b>	321.112b	0	0	
<b>Adjustment for Ancillary Services Accounts 561-561.5</b>					
	(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 Developmen	321.89b	0		
54	<b>Less: Cost of Providing Ancillary Services Accounts 561.0-5</b>	-	0	0	Adjustment for Ancillary Services Accounts 561-561.5
	sum				
55	<b>Less: Account 565</b>	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
<b>Net Revenue Requirement</b>			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	0	Appendix A Input

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
<b>Interest on Deposits</b>			
	Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposit	0	
	Imputed Interest income	0	
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposit	0	Appendix A Input

**Other adjustments to rate base**

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

**Less Regulatory Asset Amortizations Account 930.2**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
				0
				0
				0
				0
61	<b>Total</b>		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 CWIP 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 CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

**Worksheet**

Step	Month	Year	Action
1	April	Year 2	TO 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 <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

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

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

Step	Month	Year	Action
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
4	May	Year 2	Post results of Step 3 \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
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 <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>  \$ - 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			
2	<b>Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)</b>			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	0.0000%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000%
5	C		Line B less Line A	0.0000%
6	<b>FCR if CIAC</b>			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.0000%

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

8 Useful life of the project	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
		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				
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No										
10 Input the allowed increase in ROE	Increased ROE (basis points)	0	0	0										
11 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%										
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project	0.0000%	0.0000%	0.0000%										
13 13 Month Net Plant or CWIP Balance	Investment	-	-	-										
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-	-	-										
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		1.82%		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															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. 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 9a2 - Load (One Year Prior)**  
 YYY

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

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

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

YYY

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

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







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

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

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

	Prior year	Current year
Total - PacifiCorp	214.47d	



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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Impact 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
					0	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	Interest on Long Term (427) and Associated Companies (430) <b>LONG TERM ONLY</b>	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) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	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) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	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)

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



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

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

**Notes:**

**PacifiCorp  
Attachment 18 - Imputed Interest Income on Cluster Study Deposits**

Days in the year: 365

Description	Prior Year	Current Year >>												Total	
	(month end)	December month end	January month end	February month end	March month end	April month end	May month end	June month end	July month end	August month end	September month end	October month end	November month end		December month end
Application Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Balance ((prior month + current month)/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%	%	%
<b>Imputed Interest Income - Readiness Deposits</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Readiness Deposit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Balance ((prior month + current month)/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%	%	%
<b>Imputed Interest Income - Readiness Deposits</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Site Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Average Balance ((prior month + current month)/2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PacifiCorp's Average Monthly Savings Rate *		%	%	%	%	%	%	%	%	%	%	%	%	%	%
<b>Imputed Interest Income - Site Control Deposits</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Average Deposit Balances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Imputed Interest Income</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Attachment 5 input

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

Notes
Examples of Adjustments: 1. Penalties assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty) 2. Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster deposit 3. Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

### **Enclosure 3**

**A populated Attachment 18, Attachment 5, Appendix A, and Summary of Rates tab, which for 2023 shows the imputed interest income, the interest expense offset by the interest income, and the net interest expense included for rate recovery**

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

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

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

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

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

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



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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)		
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
<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	<b>Rate of Return on Rate Base ( ROR )</b>			(Sum Lines 123 to 125)	<b>0.0000%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>			(Line 52 * Line 126)	<b>0</b>
<hr/>					
<b>Composite Income Taxes</b>					
<b>Income Tax Rates</b>					
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				0.000%
132	T / (1-T)	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			0.000%
<b>ITC Adjustment</b>					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135	<b>Income Tax Component =</b>	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b	Excess or Deficient ADIT Amortization			Attachment 1B	0
135c	<b>Grossed up Excess or Deficient ADIT Amortization</b>	<b>Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)</b>		<b>Line 135b * 1 / (1-T)</b>	0
136	<b>Total Income Taxes</b>			(Line 134 + Line 135+ Line 135c)	<b>0</b>

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
<b>Revenue Requirement</b>				
<b>Summary</b>				
137	Net Property, Plant & Equipment		(Line 32)	0
138	Total Adjustment to Rate Base		(Line 51)	0
139	Rate Base		(Line 52)	0
140	Total Transmission O&M		(Line 75)	0
141	Total Transmission Depreciation & Amortization		(Line 83)	0
142	Taxes Other than Income		(Line 85)	0
143	Investment Return		(Line 127)	0
144	Income Taxes		(Line 136)	0
<b>145</b>	<b>Gross Revenue Requirement</b>		(Sum Lines 140 to 144)	<b>0</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
146	Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities		(Line 146 - Line 147)	0
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement		(Line 145)	0
151	<b>Adjusted Gross Revenue Requirement</b>		(Line 149 * Line 150)	<b>0</b>
<b>Revenue Credits</b>				
152	Revenue Credits		Attachment 3	0
<b>153</b>	<b>Net Revenue Requirement</b>		(Line 151 - Line 152)	<b>0</b>
<b>Net Plant Carrying Charge</b>				
154	Gross Revenue Requirement		(Line 150)	0
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge		(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	0
160	Increased Return and Taxes		Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	0.0000%
165	<b>Net Revenue Requirement</b>		(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	0
168	Interest on Network Upgrade Facilities		Attachment 5	0
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,078
170	<b>Net Zonal Revenue Requirement</b>		(Line 165 + 166 + 167 + 168 + 169)	0
<b>Network Service Rate</b>				
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	0
172	Rate (\$/MW-year)		(Line 170 / 171)	0
<b>173</b>	<b>Network Service Rate (\$/MW-year)</b>		(Line 172)	<b>0</b>

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

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
 <b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$5,732,078
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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet  
Beginning of Current Year

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT (F)
					(C)	(D)	(E)	
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> <input style="width: 100px;" type="text" value="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
<b>Account 190</b>							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
<b>Total</b>		0	0	0	0	0	

**Instructions for Account 190:**

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

PacifiCorp

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

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
<b>Account 281</b>							
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
<b>Total</b>		0	0	0	0	0	

**Instructions for Account 281:**

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 282</b>						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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
<b>Account 283</b>						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	0	0	0	0	0	

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



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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other (C)	Transmission Related (D)	Plant Related (E)	Labor Related (F)	Total Transmission ADIT (G)
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		0
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0		0
10	<b>Appendix A, line 33 input</b>	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 A	Total Company B	Gas, Prod, Dist Or Other Related C	Transmission Related D	Plant Related E	Labor Related F	Justification G
<b>Account 190</b>							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
<b>Total</b>		0	0	0	0	0	

**Instructions for Account 190:**

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

PacifiCorp

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

Schedule ADIT-281

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

**Instructions for Account 281:**

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

PacifiCorp

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

Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 282</b>						
Rounding						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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
<b>Account 283</b>						
Rounding						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
<b>Total</b>	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 1B - Summary Table: (Excess) / Deficient ADIT**

<b>Summary Table: (Excess) / Deficient ADIT</b>		
<b>Source</b>	<b>Rate Base Adjustment</b>	<b>Income Tax Allowance</b>
Att 1B - 2017 TCJA		
<b>Total</b>	<b>0</b>	<b>0</b>
	Appendix A, Line 33B	Appendix A, Line 135b





## Attachment 2 - Taxes Other Than Income Worksheet

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

**Criteria for Allocation:**

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

**Attachment 3 - Revenue Credit Worksheet**

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

*Detail for selected items above*

**Miscellaneous General Revenues**

**Rents - General**

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

**Rents - Non-Common**

Total Miscellaneous General Revenue

Wages & Salary Allocator

**Total Allocated Miscellaneous General Revenue**

**Distribution Underbuild**

**Third party attachments**

Common pole location fixed annual revenue credit

**Distribution Underbuild - Transmission related**

**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))
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	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 123 to 125)
			<b>0.00%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 52 * Line 126)
			<b>0</b>

Composite Income Taxes			
<b>Income Tax Rates</b>			
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		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%
<b>ITC Adjustment</b>			
134	Amortized Investment Tax Credit		0
135	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>		0
		(Line 134 * (1 / (1 - Line 131))	
136	<b>Income Tax Component =</b>	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$	0
136b	<b>Grossed up Excess or Deficient ADIT Amortization</b>	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	0
137	<b>Total Income Taxes</b>		<b>0</b>



PacifiCorp  
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/Notes
	Source	Footnotes	Year	Balance	
1	<b>Calculation of Transmission Plant In Service</b>				
2	December	204.58b			
3	January	Monthly Balances			
4	February	Monthly Balances			
5	March	Monthly Balances			
6	April	Monthly Balances			
7	May	Monthly Balances			
8	June	Monthly Balances			
9	July	Monthly Balances			
10	August	Monthly Balances			
11	September	Monthly Balances			
12	October	Monthly Balances			
13	November	Monthly Balances			
14	December	204.58g			
15	<b>Transmission Plant In Service</b>	(Note M)		0	Appendix A input
	<b>Calculation of Distribution Plant In Service</b>				
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	<b>Distribution Plant In Service</b>			0	
	<b>Calculation of Intangible Plant In Service</b>				
29	December	204.5b			
30	December	204.5g			
19	<b>Intangible Plant In Service</b>	(Note N)		0	Appendix A input
	<b>Calculation of General Plant In Service</b>				
32	December	204.99b			
33	December	204.99g			
18	<b>General Plant In Service</b>	(Note N)		0	Appendix A input
	<b>Calculation of Production Plant In Service</b>				
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	<b>Production Plant In Service</b>			0	
49	Electric Plant Sold	204.102g		0	
6	<b>Total Plant In Service</b>	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	0	Appendix A input

PacifiCorp  
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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

**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	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) <b>Appendix A input</b>		0
42	Construction Materials & Supplies	Prior Year	227.5c	0
		Current Year	227.5c	0
		(Note N) <b>Appendix A input</b>		0
45	Transmission Materials & Supplies	Prior Year	227.8c	0
		Current Year	227.8c	0
		(Note N) <b>Appendix A input</b>		0

**ITC Adjustment**

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

**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	<b>Land Held for Future Use</b>	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
		(Notes B & L) <b>Appendix A input</b>		0			

**Adjustments to A & G Expense**

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

**Regulatory Expense Related to Transmission Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
67	<b>Directly Assigned A&amp;G</b>	Specific Transmission related Regulatory Expenses					
		Federal Energy Regulatory Commission:					
		Total	sum	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
<b>Directly Assigned A&amp;G</b>							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	0	0	0	Based on FERC 930.1 download

**Education and Out Reach Cost Support**

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

**Multistate worksheet**

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

**Adjustments to Transmission O&M**

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

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

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & Documentation
<b>Net Revenue Requirement</b>					
166	Facility Credits under Section 30.9 of the OATT			0	Appendix A Input
168	Interest on Network Upgrade Facilities			0	Appendix A Input
<b>Interest on Deposits</b>					
	Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits			15,153,246	
	Imputed Interest Income			(9,421,169)	
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 18	Enter Negative	5,732,076	Appendix A Input

**Other adjustments to rate base**

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

PacifiCorp  
Attachment 5 - Cost Support

**Depreciation Expense**

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

**Less Regulatory Asset Amortizations Account 930.2**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
				0
				0
				0
				0
61	<b>Total</b>		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 CWIP 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 CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

**Worksheet**

Step	Month	Year	Action
1	April	Year 2	TO 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 <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										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	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWP	Transmission CWP	InputTotal
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)			Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	Amount (O / 13)		
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-

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

Step	Month	Year	Action
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
4	May	Year 2	Post results of Step 3 \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
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 <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>  \$ - 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			
2	<b>Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)</b>			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	0.0000%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000%
5	C		Line B less Line A	0.0000%
6	<b>FCR if CIAC</b>			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.0000%

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

8 Useful life of the project	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
		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				
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No										
10 Input the allowed increase in ROE	Increased ROE (basis points)	0	0	0										
11 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%										
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project	0.0000%	0.0000%	0.0000%										
13 13 Month Net Plant or CWIP Balance	Investment	-	-	-										
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-	-	-										
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		1.82%		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															5.16%
24	303	Miscellaneous Intangible Plant															6.10%
25	390.1	Leasehold Improvements - Gen															2.79%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. 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 9a2 - Load (One Year Prior)**  
YYY

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

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

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

YYY

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

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







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

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		





PacifiCorp  
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Impact 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
					0	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	0	Interest on Long Term (427) and Associated Companies (430) <b>LONG TERM ONLY</b>	Form 1, pg 256-257, ln 33 m	0	0	0	0	0	0	0	0	0	0	0	0	0	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	
105	13-month average	0	Reacquired Capital Stock (217) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0	
112	13-month average	0	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	

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

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

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

(At December 31)

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



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

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

**Notes:**

**PacifiCorp  
Attachment 18 - Imputed Interest Income on Cluster Study Deposits**

Days in the year:

365

Description	Prior Year	Current Year >>												Total
	(month end)	2023 December month end	2023 January month end	2023 February month end	2023 March month end	2023 April month end	2023 May month end	2023 June month end	2023 July month end	2023 August month end	2023 September month end	2023 October month end	2023 November month end	
Application Deposit	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Average Balance ((prior month + current month)/2)		34,466,265	34,924,398	34,142,616	35,591,771	47,000,198	56,446,401	56,134,996	55,170,300	54,212,663	52,136,477	48,678,006	46,455,605	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
<b>Imputed Interest Income - Readiness Deposits</b>		<b>122,569.07</b>	<b>119,779.13</b>	<b>132,708.90</b>	<b>139,221.70</b>	<b>198,972.47</b>	<b>233,102.81</b>	<b>241,441.11</b>	<b>245,859.65</b>	<b>234,661.63</b>	<b>233,307.87</b>	<b>211,117.10</b>	<b>208,240.41</b>	<b>2,320,981.83</b>
Readiness Deposit	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Average Balance ((prior month + current month)/2)		108,788,090	109,902,890	107,962,990	116,520,790	148,924,390	172,357,990	171,796,990	169,872,490	163,413,490	150,671,505	134,787,020	125,909,170	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
<b>Imputed Interest Income - Readiness Deposits</b>		<b>386,872.64</b>	<b>376,930.53</b>	<b>419,641.24</b>	<b>455,785.75</b>	<b>630,462.32</b>	<b>711,774.90</b>	<b>738,912.60</b>	<b>757,015.86</b>	<b>707,341.66</b>	<b>674,246.70</b>	<b>584,572.92</b>	<b>564,396.42</b>	<b>7,007,953.54</b>
Site Control	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Adjustments: Items 1, 2, 3 (see note)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revised Deposit Balance	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Average Balance ((prior month + current month)/2)		1,460,000	1,480,000	1,485,000	1,445,000	1,455,000	1,855,000	2,220,000	2,230,000	2,245,000	2,210,000	2,080,000	1,920,000	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
<b>Imputed Interest Income - Site Control Deposits</b>		<b>5,192.06</b>	<b>5,075.91</b>	<b>5,772.05</b>	<b>5,652.30</b>	<b>6,159.65</b>	<b>7,660.47</b>	<b>9,548.40</b>	<b>9,937.72</b>	<b>9,717.57</b>	<b>9,889.63</b>	<b>9,020.98</b>	<b>8,606.53</b>	<b>92,233.26</b>
Total Average Deposit Balances		144,714,355	146,307,288	143,590,606	153,557,561	197,379,588	230,659,391	230,151,986	227,272,790	219,871,153	205,017,982	185,545,026	174,284,775	
<b>Total Imputed Interest Income</b>		<b>514,633.77</b>	<b>501,785.57</b>	<b>558,122.18</b>	<b>600,659.75</b>	<b>835,594.45</b>	<b>952,538.17</b>	<b>989,902.10</b>	<b>1,012,813.23</b>	<b>951,720.86</b>	<b>917,444.19</b>	<b>804,711.01</b>	<b>781,243.36</b>	<b>9,421,168.64</b>

Attachment 5 input

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

<p>Examples of Adjustments;</p> <ol style="list-style-type: none"> <li>1. Penalties assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty)</li> <li>2. Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster deposit</li> <li>3. Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)</li> </ol>
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