Pacific Power |
Rocky Mountain Power
825 NE Multnomah, Suite 1800
Portland, Oregon 97232

VIA EFILING

May 14, 2024

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

RE: *PacifiCorp*
Informational Filing of 2024 Transmission Formula Rate Annual Update
Docket No. ER24-_____

Dear Secretary Reese:

PacifiCorp hereby submits its 2024 Transmission Formula Rate Annual Update ("Annual Update") as required under Section I.3(e) of Attachment H-2, "Formula Rate Implementation Protocols" (the "Protocols"), of PacifiCorp's Open Access Transmission Tariff ("OATT"). As provided in the Protocols, this 2024 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").[1]

1. Introduction

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

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

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

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

2. Description of 2024 Annual Update

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2024, through May 31, 2025 (i.e., the "next Rate Year" for purposes of this Annual Update). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in the 2024 Annual Update includes inputs from PacifiCorp's 2023 FERC Form No. 1, filed on April 11, 2024[4], as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

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

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

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

[4] PacifiCorp, eLibrary (ferc.gov)

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

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

- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each "Accounting Change" (provided in Enclosure 7); and

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

Please note that two petitions are currently pending before the Commission which impact this Annual Update. On March 22, 2024, PacifiCorp filed a petition in Docket ER24-1595, to include interest expense for interconnection deposits in the Formula Rate, net of any imputed interest income. Part of that petition included the addition of a new Attachment 18, which sets forth imputed interest income. Additionally, on March 22, 2024, PacifiCorp filed a petition in Docket No. ER24-1612, for Commission acceptance of changes in depreciation rates in Attachment 8 of the formula transmission rate for Intangible and Leasehold Improvements accounts. In both filings, PacifiCorp requested an effective date to allow the revisions to be included in this Annual Update. If the Commission denies the petitions, PacifiCorp will remove their impact from the Annual Update and provide an update to all Interested Parties.

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 31, 2024. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-18), in a populated form reflecting 2023 FERC Form No. 1 data and forecasted transmission capital additions;

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

- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2023 FERC Form No. 1 data and load data from the 2023 True-Up;

- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-18), in a populated form reflecting 2023 FERC Form No. 1 data;

- **Enclosure 4 – Projection variance analysis**, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2024 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 Projection;

- **Enclosure 5 – True-Up variance analysis**, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 Projection;

- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year**;

- **Enclosure 7 – Summary of Material Changes**; and

- **Enclosure 8 – 2024 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2023**.

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

4. Posting and Service

Pursuant to Section I.3(d) of the Protocols, PacifiCorp shall post this Annual Update on the date of this informational filing, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update with documentation supporting the calculation, in an accessible location on PacifiCorp's OASIS website. Included among that documentation are Appendices A and B and Attachments 1 through 18 to the Formula Rate.

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/ The Annual Update information is centralized in the following folder on the OASIS site: "2024 Transmission Formula Annual Update."[7] In addition, in compliance with the Commission's April 20, 2023 Order in Docket No. EL22-38,[8] PacifiCorp will post the docket number assigned to its informational filing (along with notice of the Annual Update) on both PacifiCorp's website and its OASIS website.[9]

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[7] *See* www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2024 Transmission Formula Annual Update.

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

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

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT, as well as all intervening parties to the above-referenced proceeding.

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

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

5. Communications

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already.[10]

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

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

Respectfully submitted,

Matthew Loftus
Assistant General Counsel
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Matthew.Loftus@PacifiCorp.com
Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated at Washington, D.C., this 14th day of May, 2024.

/s/ *Daryl A. Bascus*
Daryl A. Bascus
Paralegal
Troutman Pepper Hamilton Sanders LLP
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PACIFICORP

Enclosure 1

Calculation of Projected ATRR and
Transmission Rates for the Rate Year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection
	Allocators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	33,170,529
2	Total Wages Expense		354.28b	386,417,387
3	Less A&G Wages Expense		354.27b	40,158,501
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886
5	**Wages & Salary Allocator**		(Line 1 / Line 4)	**9.5797%**
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	33,588,422,848
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	12,025,766,875
8	Accumulated Amortization	(Note N)	Attachment 5	781,734,972
9	Total Accumulated Depreciation		(Line 7 + 8)	12,807,501,847
10	Net Plant		(Line 6 - Line 9)	20,780,921,000
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	9,127,003,662
12	**Gross Plant Allocator**		(Line 11 / Line 6)	**27.1731%**
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,738,083,150
14	**Net Plant Allocator**		(Line 13 / Line 10)	**32.4244%**
	Plant Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	8,211,445,572
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	659,675,512
17	**Total Transmission Plant**		(Line 15 + Line 16)	**8,871,121,085**
18	General Plant	(Note N)	Attachment 5	1,537,122,609
19	Intangible Plant	(Note N)	Attachment 5	1,133,971,846
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,671,094,455
21	Wage & Salary Allocator		(Line 5)	9.5797%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	255,882,577
23	**Land Held for Future Use**	(Notes B & L)	Attachment 5	**2,112,145**
24	**Total Plant In Rate Base**		(Line 17 + Line 22 + Line 23)	**9,129,115,806**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	**2,258,536,004**
26	Accumulated General Depreciation	(Note N)	Attachment 5	579,316,418
27	Accumulated Amortization	(Note N)	(Line 8)	781,734,972
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,361,051,390
29	Wage & Salary Allocator		(Line 5)	9.5797%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	130,384,508
31	**Total Accumulated Depreciation and Amortization**		(Line 25 + Line 30)	**2,388,920,512**
32	**Total Net Property, Plant & Equipment**		(Line 24 - Line 31)	**6,740,195,294**
	Adjustments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	**(857,977,208)**
33b	**Excess or Deficient ADIT Balance**		Attachment 1B	**(307,252,641)**
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	**0**
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	**(6,088)**
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	**(10,445,347)**
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	**26,305,636**
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.5797%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	336,602,638
43	Wage & Salary Allocator		(Line 5)	9.5797%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	32,245,490
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,657,571
46	**Total Materials & Supplies Allocated to Transmission**		(Line 41 + Line 44 + Line 45)	**33,903,061**
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	267,823,700
48	1/8th Rule	(Note S)	Zero	0.0%
49	**Total Cash Working Capital Allocated to Transmission**		(Line 47 * Line 48)	**0**
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	**(190,348,903)**
51	**Total Adjustment to Rate Base**		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	**(1,305,821,489)**
52	**Rate Base**		(Line 32 + Line 51)	**5,434,373,805**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection
	Operations & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	257,483,856
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361
55	Less: Account 565		Attachment 5	165,141,904
56	**Transmission O&M**		(Lines 53 - 55)	**81,236,591**
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	1,929,760,436
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0
59	Less Property Insurance Account 924		320.185b	5,369,323
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662
62	Less General Advertising Exp Account 930.1		320.191b	48,947
63	Less Membership Dues	(Note C)	Attachment 5	1,080,814
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690
65	Wage & Salary Allocator		(Line 5)	9.5797%
66	**Administrative & General Expenses Allocated to Transmission**		(Line 64 * Line 65)	**181,162,739**
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	**Subtotal - Accounts 928 and 930.1 - Transmission Related**		(Line 67 + Line 68)	**3,965,360**
70	Property Insurance Account 924	(Note F)	Attachment 5	5,369,323
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)	5,369,323
73	Gross Plant Allocator		(Line 12)	27.1731%
74	**A&G Directly Assigned to Transmission**		(Line 72 * Line 73)	**1,459,010**
75	**Total Transmission O&M**		(Lines 56 + 66 + 69 + 74)	**267,823,700**
	Depreciation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	**139,702,687**
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661
78	Intangible Amortization	(Note H)	Attachment 5	61,586,054
79	Total		(Line 77 + Line 78)	113,910,715
80	Wage & Salary Allocator		(Line 5)	9.5797%
81	**General Depreciation and Intangible Amortization Functionalized to Transmission**		(Line 79 * Line 80)	**10,912,294**
82	Abandoned Plant Amortization	(Note O)		0
83	**Total Transmission Depreciation & Amortization**		(Lines 76 + 81 + 82)	**150,614,981**
	Taxes Other Than Income			
84	**Taxes Other than Income Taxes**		Attachment 2	**51,062,163**
85	**Total Taxes Other than Income Taxes**		(Line 84)	**51,062,163**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)		2024 Projection 2023 Form 1 data Projection
	Return \ Capitalization Calculations				
	Long-Term Debt				
86	Account 221 Bonds		Attachment 14		10,262,073,077
87	Less Account 222 Reacquired Bonds		Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
89	Account 224 Other Long-term Debt		Attachment 14		0
90	**Gross Proceeds Outstanding Long-term Debt**		Sum Lines 86 through 89		**10,262,073,077**
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		26,147,759
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		54,548,130
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		2,190,880
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		17
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
96	**Net Proceeds Long Term Debt**		Sum Lines 90 through 95		**10,179,186,325**
	Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		486,803,423
98	Less Hedging Expense	(Note R)	Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,869,407
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		394,621
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		227
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
103	**Total Long Term Debt Cost**		Sum Lines 97 through 102		**492,067,224**
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		0
106	Account 207 Premium on Preferred Stock		Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		0
110	**Total Preferred Stock**		Sum Lines 104 through 109		**2,397,600**
111	**Preferred Dividend**		Attachment 14	(Enter positive)	**161,902**
	Common Stock				
112	Proprietary Capital		Attachment 14		10,301,551,338
113	Less: Total Preferred Stock		(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		82,824,114
115	Less: Account 219		Attachment 14		(9,228,081)
116	**Total Common Stock**		Sum Lines 112 through 115		**10,225,557,705**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.3125%**
127	**Investment Return = Rate Base * Rate of Return**			(Line 52 * Line 126)	**397,390,506**
	Composite Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			24.587%
132	T / (1-T)				32.602%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(248,008)
134	**ITC Adjust. Allocated to Trans. - Grossed Up**	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	**(328,864)**
135	**Income Tax Component =**	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	**86,664,282**
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(6,863,846)
135c	**Grossed up Excess or Deficient ADIT Amortization**	**Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)**		**Line 135b * 1 / (1-T)**	**(9,101,627)**
136	**Total Income Taxes**			(Line 134 + Line 135+ Line 135c)	**77,233,791**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection
	Revenue Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	6,740,195,294
138	Total Adjustment to Rate Base		(Line 51)	(1,305,821,489)
139	Rate Base		(Line 52)	5,434,373,805
140	Total Transmission O&M		(Line 75)	267,823,700
141	Total Transmission Depreciation & Amortization		(Line 83)	150,614,981
142	Taxes Other than Income		(Line 85)	51,062,163
143	Investment Return		(Line 127)	397,390,506
144	Income Taxes		(Line 136)	77,233,791
145	**Gross Revenue Requirement**		(Sum Lines 140 to 144)	**944,125,141**
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	8,211,445,572
147	Excluded Transmission Facilities	(Note J)	Attachment 15	351,717,354
148	Included Transmission Facilities		(Line 146 - Line 147)	7,859,728,218
149	Inclusion Ratio		(Line 148 / Line 146)	95.72%
150	Gross Revenue Requirement		(Line 145)	944,125,141
151	**Adjusted Gross Revenue Requirement**		(Line 149 * Line 150)	**903,685,830**
	Revenue Credits			
152	**Revenue Credits**		Attachment 3	**157,191,528**
153	**Net Revenue Requirement**		(Line 151 - Line 152)	**746,494,303**
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	944,125,141
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,612,585,081
156	Net Plant Carrying Charge		(Line 154 / Line 155)	14.2777%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	12.1650%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	4.9874%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	469,500,844
160	Increased Return and Taxes		Attachment 4	510,586,429
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	980,087,273
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,612,585,081
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.8215%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.7089%
165	**Net Revenue Requirement**		(Line 153)	746,494,303
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	6,306,699
168	Interest on Network Upgrade Facilities		Attachment 5	12,905,843
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,078
170	**Net Zonal Revenue Requirement**		(Line 165 + 166 + 167 + 168+ 169)	771,438,922
	Network Service Rate			
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	**14,304**
172	Rate ($/MW-year)		(Line 170 / 171)	**53,930**
173	**Network Service Rate** ($/MW-year)		(Line 172)	**53,930**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection

Notes

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

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

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

H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.

J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.

M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.

N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.

O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA

T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952
5	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,105,361
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,105,361
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,109,169
9	Rate in $/kW - Yearly	(Line 7 / Line 8)	0.787102
10	Rate in $/kW - Monthly	((Line 7 / Line 8) / 12)	0.06559
11	Rate in $/kW - Weekly	((Line 7 / Line 8) / 52)	0.01514
12	Rate in $/kW - Daily On-Peak	(Line 11 / 5)	0.00303
13	Rate in $/kW - Daily Off-Peak	(Line 11 / 7)	0.00216
14	Rate in $/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in $/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	$903,685,830
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	$157,191,528
5	Interest on Network Upgrades	Attachment 5	$12,905,843
6	Transmission Incentive Credit	Attachment 7	$6,306,699
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	$771,438,922
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,304
	Rates:		
10	Transmission Rate ($/kW-year)	Line 8 / Line 9 / 1000	$53.930355
11	Transmission Rate ($/kW-month)	Line 10 / 12 months	$4.494196
12	Weekly Firm/Non-Firm Rate ($/kW-week)	Line 10 / 52 weeks	$1.037122
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days ($/kW)	Line 12 / 5 days	$0.207424
14	Off-Peak Days ($/kW)	Line 12 / 7 days	$0.148160
	Non-Firm Hourly Rates:		
15	On-Peak Hours ($/MWh)	Line 13 / 16 hours * 1000	$12.96
16	Off-Peak Hours ($/MWh)	Line 14 / 24 hours * 1000	$6.17

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	32.4244%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,774,719	(12,761,260)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	**(844,869,045)**

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

Schedule ADIT-190

		A	B	C	D	E	F	G
Description		**Form 1 Reference**	**Total Company**	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 190								
Employee Benefits								
287414	505.700	Accrued Retention Bonus	6,635	6,635	0	0	0	Accrual to record retention bonuses given to various company employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	0	1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	0	4,607,239	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	10,232,239	10,232,239	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:			0					
287249	415.839	NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:			0					
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0					
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0					
87341/287971	0.530/415.81	Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0					
287339	105.400	FAS 143 ARO Liability	79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0					
287100	- - - - -	Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audits	259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226	Deferred Revenue - Other	122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	355,567	355,567	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	890,943	890,943	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	492,602	492,602	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - - -	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	1,554,611	
Total			757,770,624	736,400,631	891,959	0	20,478,034	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

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

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

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

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(266,976,961)	(266,976,961)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0		0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other			0					
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(2)	(2)	0	0	0	
Subtotal - p277			(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	
2	ADIT-281	Sch. 281 Below	(122,977,940)	(122,977,940)	0	0	0	
3	ADIT-283	Sch. 283 Below	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	
4	ADIT-190	Sch. 190 Below	1,002,278,780	980,211,929	1,070,561	0	20,996,290	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,816,544,854)	(1,830,585,512)	(846,872,453)	9,714,899	(148,801,788)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	32.4244%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(846,872,453)	3,149,995	(14,254,750)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(857,977,208)
9	Beginning of Year Total (Attachment 1)				(834,882,503)	2,774,719	(12,761,260)	(844,869,045)
10	**Appendix A, line 33 input**	Line 8 for Projection and average of Lines 8 & 9 for True-Up						**(857,977,208)**

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		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190								
Employee Benefits								
287220	720.560	Pension Liability UMWA Withdrawal	19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,513,378	0	0	0	5,513,378	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	1,667,845	0	0	0	1,667,845	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	617,513	0	0	0	617,513	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	245,912	245,912	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,857,423	0	0	0	7,857,423	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	374,065	0	0	0	374,065	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,966,066	0	0	0	4,966,066	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	10,160,133	10,160,133	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:								
287249	415.839	NonCurr Liab - Frozen MTM	0	0	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:								
286945	715.295	RL - OR Fly Ash	158,887	158,887	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286952	715.296	RL - WA Fly Ash	835,944	835,944	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
287045	610.155	RL - WA - Plant Closure Costs	999,988	999,988	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	2,683,254	2,683,254	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,880,438	1,880,438	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,362	64,362	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287055	705.344	RL - Income Tax Deferral - WA	1,445,846	1,445,846	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	207,551	207,551	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287058	100.119	RL - Income Tax Property Flowthrough - Other	(14,169,390)	(14,169,390)	0	0	0	Represents the gross-up on certain flowthrough balances unrelated to AFUDC Equity that were removed from PowerTax and will be amortized outside of PowerTax.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	173,292	173,292	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	1,570,068	1,570,068	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	1,693,871	1,693,871	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287068	705.302	RL - Deferred Gains - TerraPower	113,616	113,616	0	0	0	Regulatory liability established to defer a gain on sale of property as part of an agreement with TerraPower. The gain recognized will be deferred and given back to customers in a future proceeding.
287069	705.242	RL - UT Bill Assistance	(124,221)	(124,221)	0	0	0	Regulatory liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an additional credit on their bill.

287111	705.287	RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	18,672,574	18,672,574	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	16,859,840	16,859,840	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	(1)	(1)	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287171	415.940	RL - Steam Decommissioning - CA	182,598	182,598	0	0	0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
287173	415.942	RL - Steam Decommissioning - WA	2,632,942	2,632,942	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(4,398)	(4,398)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	535,029	535,029	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	57,330	57,330	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,293,000	2,293,000	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	441,821	441,821	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287195	705.284	RL - Non-Property EDIT - WA	130,477	130,477	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	2,054,356	2,054,356	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	86,430	86,430	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287237	705.755	RL - Noncurrent Reclass - Other	17,850	17,850	0	0	0	Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	47,181	47,181	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	40,068	40,068	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271	705.336	RL - Sale of RECs - UT	521,972	521,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	42,972	42,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	72,370	72,370	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,461,498	1,461,498	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,851,366	16,851,366	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	197,621	197,621	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,123,647	1,123,647	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	445,606	445,606	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(583,772)	(583,772)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	425,832	425,832	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287474	705.271	RL - Blue Sky Program WA	132,483	132,483	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	46,276	46,276	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,575,468	1,575,468	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	51,818	51,818	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	150,585	150,585	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
State Carryforwards								
287280	DTA State Charitable Contribution Limitation		127,625	127,625	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		81,489,520	81,489,520	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(17,139,600)	(17,139,600)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287494	DTA Idaho ITC Carryforward		19,619,515	19,619,515	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		116,932	116,932	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797	310.530/415.8	Injuries & Damages Accrual - Cash Basis	338,021,556	338,021,556	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	85,238,575	85,238,575	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287953	220.105	Allowance for A/R	7,484,416	7,484,416	0	0	0	Represents a reserve against revenues booked as part of the OATT true-up.
287100	- - - - -	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	348,246	348,246	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	11,388	11,388	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,457,889	2,457,889	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	20,416,204	20,416,204	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	555,225	555,225	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	640,242	640,242				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	197,342	197,342	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	150,256	150,256	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	31,597	31,597	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	1,070,561	0	1,070,561	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	294,101	294,101	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287807	- - - - -	Non-curr def fed tax cor ben of int	468,582	468,582	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Non-current state benefit of interest on uncertain positions.

Rounding	1	1	0	0	0	
Subtotal - p234	928,229,377	904,639,878	1,070,561	0	22,518,938	
Less FASB 109 Above if not separately removed	(75,572,051)	(75,572,051)	0	0	0	
Less FASB 106 Above if not separately removed	1,522,648	0	0	0	1,522,648	
Total	1,002,278,780	980,211,929	1,070,561	0	20,996,290	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 281								
Electric:								
287960	- - - - -	Accelerated Pollution Control Facilities Depreciation	(122,977,940)	(122,977,940)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(122,977,940)	(122,977,940)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(122,977,940)	(122,977,940)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 282								
287605	105.147	§1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(3,880,952)	(3,880,952)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	(1)	(1)	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	263,378,900	263,378,900	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(302,952)	0	0	(302,952)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,687,390,575	3,687,390,575	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,756,251	5,756,251	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	26,391,653	26,391,653	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	- - - - -	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	- - - - -	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0	(41,664,878)	PowerTax Report #257: Intangible Book Allocation Group.
287605	- - - - -	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,980)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	408,293,628	408,293,628	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(284,893,580)	(284,893,580)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,241,377	1,241,377	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(214,524,157)	(214,524,157)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.

287605	105.139	Equity AFUDC	(186,936,916)	(186,936,916)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,985,364,521)	(5,985,364,521)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(112,832,580)	(112,832,580)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	449,566	449,566	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(266,133)	(266,133)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	25,576,951	25,576,951	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(591,871,391)	(591,871,391)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287057	100.119	RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,276,645)	(190,276,645)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287072	105.271	Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287073	105.272	Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287074	105.273	Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287075	105.274	Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287076	105.275	Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
	Rounding		(4)	(4)	0	0	0	
Subtotal - p275			(3,253,177,664)	(2,254,150,839)	(847,943,014)	19,576,927	(170,660,738)	
Less FASB 109 Above if not separately removed			(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	

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

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(495,128)	(495,128)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,187,618)	(1,187,618)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(310,426)	(310,426)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(818,444)	(818,444)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,213,520)	(17,213,520)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(879,663)	(879,663)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(7,962,098)	(7,962,098)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286951	415.533	RA - GRC Memo Account - CA	(4,059,626)	(4,059,626)	0	0	0	Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue Requirement Memorandum Account.
286910	415.200	RA - OR Transportation Electrification Pilot	351,265	351,265	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	230,223	230,223	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(542,952)	(542,952)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	59,703	59,703	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(1,834,885)	(1,834,885)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(15,499)	(15,499)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
287070	415.445	RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)	0	0	0	Regulatory asset established to defer the Lower Klamath Project Assets that are probably of recovery.
286913	415.720	RA - Community Solar - OR	(709,262)	(709,262)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(9,620,043)	(9,620,043)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(2,533,306)	(2,533,306)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	(126,737)	(126,737)	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	265,407	265,407	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286928	415.833	RA - Pension Settlement - CA	(318,527)	(318,527)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	56,047	56,047	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(1,916,860)	(1,916,860)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	37,303	37,303	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(65)	(65)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(103,406)	(103,406)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(159,593)	(159,593)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(37,274,181)	(37,274,181)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(197,620)	(197,620)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583	415.826	RA - Pension Settlement - WA	(992,079)	(992,079)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	1,033,332	1,033,332	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(36,963)	(36,963)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	0	0	0	Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(52,246)	(52,246)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(546)	(546)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(35,269,669)	(35,269,669)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
286948	415.681	RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0	0		Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Washington rates.
287642	105.401	RA - ARO	(73,292,878)	(73,292,878)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	17,850	17,850	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0	0	0	Regulatory asset established to record the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the difference between actual and allocated REC revenue will be credited or charged to customers.
287840	415.410	RA - Energy West Mining	(39,417,361)	(39,417,361)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	234,693	234,693	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	890,831	890,831	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287649	730.170	RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0	0	0	Regulatory asset established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287977	415.885	RA - Noncurrent Reclass Other	(17,850)	(17,850)	0	0	0	Regulatory account used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance of results in a credit balance instead of a debit balance.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)	(113,384,092)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(86,053)	(86,053)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(14,033)	(14,033)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(453,432)	(453,432)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(27,685)	(27,685)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287747	705.240	RA - Alt Rate for Energy Program - (CARE) - CA Current	(151,631)	(151,631)	0	0	0	Regulatory asset established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287917	705.451	RL - Property Insurance Reserve - OR	(6,920,917)	(6,920,917)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(489,843)	(489,843)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(454,717)	(454,717)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(329,847)	(329,847)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(272,868)	(272,868)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(545,004)	(545,004)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(675,137,414)	(666,138,046)	0	(9,862,028)	862,660	
Less FASB 109 Above if not separately removed			(86,766)	(86,766)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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.

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

Summary Table: (Excess) / Deficient ADIT		
Source	**Rate Base Adjustment**	**Income Tax Allowance**
Att 1B - 2017 TCJA	(307,252,641)	(6,863,846)
Total	**(307,252,641)**	**(6,863,846)**
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

		Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
Description	**FERC Acct.**	**Pre-Tax Rate Change**	**Post-Tax Rate Change**		**Total**	**Protected**	**Non-Protected**
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324		62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)		(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)		(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)		(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		**(4,975,928,708)**	**(3,150,254,812)**		**(1,825,673,896)**	**(1,316,688,743)**	**(508,985,153)**
Other Regulatory Assets	182	407,152,267	217,034,312		190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(419,440)	(223,047)		(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		**(4,569,194,881)**	**(2,933,443,547)**		**(1,635,751,334)**	**(1,316,688,743)**	**(319,062,591)**
Gross-Up					(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	**254**				**(2,169,045,527)**	**(1,745,960,874)**	**(423,084,653)**

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

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

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

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

			FERC Transmission Allocable Excess Deferred Income Tax																
			Protected (Excess) / Deficient ADIT (RSGM)											Formula Rate Inputs					
			Transmission (344,474,995)			General (5,796,735)			Intangible (1,395,176)			Non-Protected (Excess) / Deficient ADIT (57,219,915)		Annual Amortization	Unamortized (Excess) / Deficient ADIT				
#	Year	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)
4.	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)
5.	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)
6.	12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)
7.	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)	- - -	0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)
8.	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)	- - -	0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)
9.	12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)	- - -	0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)
10.	12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)	- - -	0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)
11.	12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)	- - -	0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)
12.	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)	- - -	0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)
13.	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)	- - -	0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)
14.	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)	- - -	0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)
15.	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)	- - -	0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)
16.	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)	- - -	0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)
17.	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)	- - -	0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)
18.	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)	- - -	0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)
19.	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	- - -	0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)
20.	12/31/2037	53.2	(6,475,094)	(211,932,636)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)
21.	12/31/2038	53.2	(6,475,094)	(205,457,542)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)
22.	12/31/2039	53.2	(6,475,094)	(198,982,448)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)
23.	12/31/2040	53.2	(6,475,094)	(192,507,354)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)
24.	12/31/2041	53.2	(6,475,094)	(186,032,260)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)
25.	12/31/2042	53.2	(6,475,094)	(179,557,166)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)
26.	12/31/2043	53.2	(6,475,094)	(173,082,072)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)
27.	12/31/2044	53.2	(6,475,094)	(166,606,978)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)
28.	12/31/2045	53.2	(6,475,094)	(160,131,884)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)
29.	12/31/2046	53.2	(6,475,094)	(153,656,790)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)
30.	12/31/2047	53.2	(6,475,094)	(147,181,696)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)
31.	12/31/2048	53.2	(6,475,094)	(140,706,602)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)
32.	12/31/2049	53.2	(6,475,094)	(134,231,508)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)
33.	12/31/2050	53.2	(6,475,094)	(127,756,414)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)
34.	12/31/2051	53.2	(6,475,094)	(121,281,320)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)
35.	12/31/2052	53.2	(6,475,094)	(114,806,226)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)
36.	12/31/2053	53.2	(6,475,094)	(108,331,132)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)
37.	12/31/2054	53.2	(6,475,094)	(101,856,038)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)
38.	12/31/2055	53.2	(6,475,094)	(95,380,944)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)
39.	12/31/2056	53.2	(6,475,094)	(88,905,850)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)
40.	12/31/2057	53.2	(6,475,094)	(82,430,756)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)
41.	12/31/2058	53.2	(6,475,094)	(75,955,662)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)
42.	12/31/2059	53.2	(6,475,094)	(69,480,568)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)
43.	12/31/2060	53.2	(6,475,094)	(63,005,474)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)
44.	12/31/2061	53.2	(6,475,094)	(56,530,380)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)
45.	12/31/2062	53.2	(6,475,094)	(50,055,286)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)
46.	12/31/2063	53.2	(6,475,094)	(43,580,192)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43,580,192)
47.	12/31/2064	53.2	(6,475,094)	(37,105,098)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)
48.	12/31/2065	53.2	(6,475,094)	(30,630,004)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)
49.	12/31/2066	53.2	(6,475,094)	(24,154,910)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)
50.	12/31/2067	53.2	(6,475,094)	(17,679,816)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)
51.	12/31/2068	53.2	(6,475,094)	(11,204,722)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

#	Gross-Up**	ADIT**	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
1.	(133,306,917)	(542,193,738)	(542,193,738)	133,307,006
2.	(126,469,191)	(514,382,938)	(514,382,938)	126,469,275
3.	(119,631,466)	(486,572,139)	(486,572,139)	119,631,546
4.	(113,144,889)	(460,189,551)	(460,189,551)	113,144,964
5.	(106,658,312)	(433,806,963)	(433,806,963)	106,658,383
6.	(100,171,735)	(407,424,376)	(407,424,376)	100,171,802
7.	(97,933,957)	(398,322,752)	(398,322,752)	97,934,022
8.	(95,696,178)	(389,221,127)	(389,221,127)	95,696,242
9.	(93,458,399)	(380,119,502)	(380,119,502)	93,458,461
10.	(91,220,621)	(371,017,878)	(371,017,878)	91,220,682
11.	(88,982,842)	(361,916,253)	(361,916,253)	88,982,901
12.	(86,745,064)	(352,814,629)	(352,814,629)	86,745,122
13.	(84,507,285)	(343,713,004)	(343,713,004)	84,507,341
14.	(82,269,507)	(334,611,380)	(334,611,380)	82,269,562
15.	(80,031,728)	(325,509,755)	(325,509,755)	80,031,781
16.	(77,793,950)	(316,408,131)	(316,408,131)	77,794,002
17.	(75,556,171)	(307,306,506)	(307,306,506)	75,556,221
18.	(73,318,393)	(298,204,882)	(298,204,882)	73,318,442
19.	(71,206,162)	(289,613,862)	(289,613,862)	71,206,209
20.	(69,095,126)	(281,027,762)	(281,027,762)	69,095,172
21.	(66,984,090)	(272,441,632)	(272,441,632)	66,984,134
22.	(64,873,054)	(263,855,502)	(263,855,502)	64,873,097
23.	(62,762,018)	(255,269,372)	(255,269,372)	62,762,059
24.	(60,650,982)	(246,683,242)	(246,683,242)	60,651,022
25.	(58,539,945)	(238,097,111)	(238,097,111)	58,539,984
26.	(56,428,909)	(229,510,981)	(229,510,981)	56,428,947
27.	(54,317,873)	(220,924,851)	(220,924,851)	54,317,909
28.	(52,206,837)	(212,338,721)	(212,338,721)	52,206,872
29.	(50,095,801)	(203,752,591)	(203,752,591)	50,095,835
30.	(47,984,765)	(195,166,461)	(195,166,461)	47,984,797
31.	(45,873,729)	(186,580,331)	(186,580,331)	45,873,760
32.	(43,762,693)	(177,994,201)	(177,994,201)	43,762,722
33.	(41,651,657)	(169,408,071)	(169,408,071)	41,651,685
34.	(39,540,621)	(160,821,941)	(160,821,941)	39,540,647
35.	(37,429,585)	(152,235,811)	(152,235,811)	37,429,610
36.	(35,318,549)	(143,649,681)	(143,649,681)	35,318,572
37.	(33,207,513)	(135,063,551)	(135,063,551)	33,207,535
38.	(31,096,477)	(126,477,421)	(126,477,421)	31,096,498
39.	(28,985,441)	(117,891,291)	(117,891,291)	28,985,460
40.	(26,874,405)	(109,305,161)	(109,305,161)	26,874,423
41.	(24,763,369)	(100,719,031)	(100,719,031)	24,763,385
42.	(22,652,333)	(92,132,901)	(92,132,901)	22,652,348
43.	(20,541,297)	(83,546,771)	(83,546,771)	20,541,310
44.	(18,430,261)	(74,960,641)	(74,960,641)	18,430,273
45.	(16,319,225)	(66,374,511)	(66,374,511)	16,319,236
46.	(14,208,189)	(57,788,381)	(57,788,381)	14,208,198
47.	(12,097,152)	(49,202,250)	(49,202,250)	12,097,160
48.	(9,986,116)	(40,616,120)	(40,616,120)	9,986,123
49.	(7,875,080)	(32,029,990)	(32,029,990)	7,875,086
50.	(5,764,044)	(23,443,860)	(23,443,860)	5,764,048
51.	(3,653,008)	(14,857,730)	(14,857,730)	3,653,011

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

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

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

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

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

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

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

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

		FERC Transmission Allocable Excess Deferred Income Tax													Formula Rate Inputs		
			Protected (Excess) / Deficient ADIT (RSGM)									Non-Protected (Excess) / Deficient ADIT				Unamortized (Excess) / Deficient ADIT	
			Transmission			General			Intangible								
			[Intial Balance]			[Intial Balance]			[Intial Balance]			[Intial Balance]					
#	**Year**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Annual Amortization ATT 1B - ADIT**	**End. Balance**	**Average ATT 1B - ADIT**
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51.																

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

Tax Rate	**Gross-Up Factor**	**(Excess) / Deficient ADIT**	**Gross-Up****	**Regulatory Asset / (Liability)**	**ADIT Asset / (Liability)****

Attachment 2 - Taxes Other Than Income Worksheet

	Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
	Real Property	152,670,779		
	Possessory taxes	629,686		
1	**Total Plant Related**	153,300,465	32.4244%	49,706,713
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	**Total Labor Related**	0	9.5797%	0
	Other Included		Net Plant Allocator	
	Annual Report	125,857		
	Foreign Insurance Premium - Federal Insurance Tax	4,054,486		
3	**Total Other Included**	4,180,343	32.4244%	1,355,450
4	**Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)**	157,480,808		**51,062,163**
	Currently Excluded			
	Local Franchise	37,828,422		
	Montana Energy License	374,275		
	Montana Wholesale Energy	268,115		
	Idaho Generation Tax (KWh)	58,921		
	Oregon Department of Energy	1,438,991		
	Wyoming Wind Generation Tax	2,091,917		
	Washington Public Utility Tax	15,634,904		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	51,913		
5	**Subtotal Excluded Taxes**	57,747,458		
6	**Total Other Taxes Included and Excluded (Line 4 + Line 5)**	215,228,266		
	Total Other Taxes			
7	114.14c	215,228,266		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			1,343,367
2	Pole Attachments - Transmission Related			381,123
3	Distribution Underbuild - Transmission Related		*detail below*	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		*detail below*	60,173
6	**Account 454 subtotal**		(Sum Lines 1-5)	**4,318,131**
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	7,126,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	143,374,805
10	Facilities Charges including Interconnection Agreements	Note 2		2,092,797
11	Transmission maintenance revenue		Account 456.2	279,761
12	**Account 456 subtotal**		(Sum Lines 7-11)	**152,873,397**
13	Appendix A input: **Gross Revenue Credits**		(Sum Lines 6 &12)	**157,191,528**

Detail for selected items above

Miscellaneous General Revenues		
Rents - General		178,857
One Utah Center and North Temple office subleases		0
Parking Rent: Lloyd Center, Portland, Oregon		449,271
Rents - Common Affiliate - Kern River		0
Rents - Non-Common		0
Total Miscellaneous General Revenue		628,128
Wages & Salary Allocator		9.58%
Total Allocated Miscellaneous General Revenue		**60,173**
Distribution Underbuild		
Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
Distribution Underbuild - Transmission related		**555,768**

Notes

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 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

	Return and Taxes with 100 Basis Point increase in ROE				
A	100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 127 + Line 137 from below	510,586,429
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))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.39%
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.81%**
127	**Investment Return = Rate Base * Rate of Return**			**(Line 52 * Line 126)**	**424,510,772**

Composite Income Taxes

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			21.00%
129	SIT = State Income Tax Rate or Composite			4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.59%
132	CIT = T / (1-T)			32.60%
133	1 / (1-T)			132.60%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	(248,008)
135	**ITC Adjust. Allocated to Trans. - Grossed Up**		(Line 134 * (1 / (1 - Line 131)	**(328,864)**
136	**Income Tax Component =**	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		95,506,147
136b	**Grossed up Excess or Deficient ADIT Amortization**	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	(9,101,627)
137	**Total Income Taxes**			**86,075,657**

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
		Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	1	December	204.58b		2022	8,046,307,902	-
	2	January	Monthly Balances		2023	8,050,950,406	
	3	February	Monthly Balances		2023	8,062,987,841	
	4	March	Monthly Balances		2023	8,057,868,017	
	5	April	Monthly Balances		2023	8,059,091,826	
	6	May	Monthly Balances		2023	8,060,189,387	
	7	June	Monthly Balances		2023	8,091,129,655	
	8	July	Monthly Balances		2023	8,105,985,796	
	9	August	Monthly Balances		2023	8,125,398,434	
	10	September	Monthly Balances		2023	8,135,361,280	
	11	October	Monthly Balances		2023	8,149,412,951	
	12	November	Monthly Balances		2023	8,171,206,100	
	13	December	204.58g		2023	8,211,445,572	-
15	14	**Transmission Plant In Service**	(line 13)	(Note M)	Projection	**8,211,445,572**	Appendix A input
		Calculation of Distribution Plant In Service	Source		Year	Balance	
	15	December	204.75b		2022	8,466,404,321	-
	16	January	Monthly Balances		2023	8,495,068,456	
	17	February	Monthly Balances		2023	8,521,034,487	
	18	March	Monthly Balances		2023	8,567,192,137	
	19	April	Monthly Balances		2023	8,602,086,554	
	20	May	Monthly Balances		2023	8,626,998,136	
	21	June	Monthly Balances		2023	8,678,761,553	
	22	July	Monthly Balances		2023	8,723,463,659	
	23	August	Monthly Balances		2023	8,766,867,463	
	24	September	Monthly Balances		2023	8,829,476,843	
	25	October	Monthly Balances		2023	8,870,530,761	
	26	November	Monthly Balances		2023	8,907,779,605	
	27	December	204.75g		2023	9,049,257,838	-
	28	**Distribution Plant In Service**	(line 27)		Projection	9,049,257,838	
		Calculation of Intangible Plant In Service	Source		Year	Balance	
	29	December	204.5b		2022	1,128,981,210	-
	30	December	204.5g		2023	1,133,971,846	-
19	31	**Intangible Plant In Service**	(line 30)	(Note N)	Projection	**1,133,971,846**	Appendix A input
		Calculation of General Plant In Service	Source		Year	Balance	
	32	December	204.99b		2022	1,465,275,063	-
	33	December	204.99g		2023	1,537,122,609	-
18	34	**General Plant In Service**	(line 33)	(Note N)	Projection	**1,537,122,609**	Appendix A input
		Calculation of Production Plant In Service	Source		Year	Balance	
	35	December	204.46b		2022	13,506,299,204	-
	36	January	Monthly Balances		2023	13,494,439,802	
	37	February	Monthly Balances		2023	13,496,304,240	
	38	March	Monthly Balances		2023	13,499,150,961	
	39	April	Monthly Balances		2023	13,512,540,174	
	40	May	Monthly Balances		2023	13,544,846,085	
	41	June	Monthly Balances		2023	13,541,398,150	
	42	July	Monthly Balances		2023	13,541,699,724	
	43	August	Monthly Balances		2023	13,543,129,805	
	44	September	Monthly Balances		2023	13,589,703,534	
	45	October	Monthly Balances		2023	13,608,634,264	
	46	November	Monthly Balances		2023	13,723,270,141	
	47	December	204.46g		2023	13,656,624,982	-
	48	**Production Plant In Service**	(line 47)		Projection	13,656,624,982	
	49	Electric Plant Sold	204.102g			0	-
6	50	**Total Plant In Service**	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	**33,588,422,848**	Appendix A input

Accumulated Depreciation Worksheet

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes
		Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	51	December	Prior year 219.25c		2022	2,146,075,860	-
	52	January	Monthly Balances		2023	2,155,421,574	
	53	February	Monthly Balances		2023	2,164,629,842	
	54	March	Monthly Balances		2023	2,164,526,202	
	55	April	Monthly Balances		2023	2,175,134,391	
	56	May	Monthly Balances		2023	2,185,791,599	
	57	June	Monthly Balances		2023	2,196,268,594	
	58	July	Monthly Balances		2023	2,207,262,588	
	59	August	Monthly Balances		2023	2,216,235,417	
	60	September	Monthly Balances		2023	2,231,529,165	
	61	October	Monthly Balances		2023	2,240,712,225	
	62	November	Monthly Balances		2023	2,249,169,892	
	63	December	219.25c		2023	2,258,536,004	-
25	64	**Transmission Accumulated Depreciation**	(line 63)	(Note M)	Projection	**2,258,536,004**	Appendix A input
		Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	65	December	Prior year 219.26c		2022	3,234,824,181	-
	66	January	Monthly Balances		2023	3,242,267,694	
	67	February	Monthly Balances		2023	3,251,781,751	
	68	March	Monthly Balances		2023	3,261,741,117	
	69	April	Monthly Balances		2023	3,270,786,586	
	70	May	Monthly Balances		2023	3,279,324,172	
	71	June	Monthly Balances		2023	3,290,369,939	
	72	July	Monthly Balances		2023	3,299,691,676	
	73	August	Monthly Balances		2023	3,309,636,825	
	74	September	Monthly Balances		2023	3,317,092,307	
	75	October	Monthly Balances		2023	3,326,521,498	
	76	November	Monthly Balances		2023	3,335,206,347	
	77	December	219.26c		2023	3,342,434,416	-
	78	**Distribution Accumulated Depreciation**	(line 77)		Projection	3,342,434,416	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December	Prior year 200.21c		2022	736,465,711	-
	80	December	200.21c		2023	781,734,972	-
8	81	**Accumulated Intangible Depreciation**	(line 80)	(Note N)	Projection	**781,734,972**	Appendix A input
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2022	565,097,827	-
	83	December	219.28c		2023	579,316,418	-
26	84	**Accumulated General Depreciation**	(line 83)	(Note N)	Projection	**579,316,418**	Appendix A input
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	85	December	Prior year 219.20 through 219.24		2022	5,395,121,233	
	86	January	Monthly Balances		2023	5,435,627,506	
	87	February	Monthly Balances		2023	5,481,685,610	
	88	March	Monthly Balances		2023	5,530,472,636	
	89	April	Monthly Balances		2023	5,577,198,834	
	90	May	Monthly Balances		2023	5,626,354,394	
	91	June	Monthly Balances		2023	5,657,686,844	
	92	July	Monthly Balances		2023	5,703,191,891	
	93	August	Monthly Balances		2023	5,747,447,629	
	94	September	Monthly Balances		2023	5,799,544,890	
	95	October	Monthly Balances		2023	5,843,807,627	
	96	November	Monthly Balances		2023	5,890,558,837	
	97	December	219.20 through 219.24		2023	5,845,480,037	-
	98	**Production Accumulated Depreciation**	(line 97)		Projection	5,845,480,037	
7	99	**Accumulated Depreciation (Total Electric Plant)**	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	**12,025,766,875**	Appendix A input
	100	**Total Accumulated Depreciation**	(sum lines 64, 78, 81, 84, & 98)		Projection	12,807,501,847	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
	Undistributed Stores Expense		Prior Year	227.16c	0	
			Current Year	227.16c	0	
39		(Note N)	**Appendix A input**	Projection	**0**	current end-of-year balance
	Construction Materials & Supplies		Prior Year	227.5c	251,987,732	
			Current Year	227.5c	336,602,638	
42		(Note N)	**Appendix A input**	Projection	**336,602,638**	current end-of-year balance
	Transmission Materials & Supplies		Prior Year	227.8c	1,327,748	
			Current Year	227.8c	1,657,571	
45		(Note N)	**Appendix A input**	Projection	**1,657,571**	current end-of-year balance

ITC Adjustment

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission related portion	**Appendix A input**	Details
	Amortized Investment Tax Credit				Net Plant Allocator		
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(764,880)	32.42%	**(248,008)**	
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base						
		Current beg of year balance	266 footnotes	20,920			
		Current end of year balance	266 footnotes	16,629			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	18,775	32.42%	**6,088**	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total		Details
	Excluded Membership Dues Expense					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	326,563		326,563	
	American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
	Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
	Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
	Clean Power	component of 335 Ln 1b	5,443		5,443	
	Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
	Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
	North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
	Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
	Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
	Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
	UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
	Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
	Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
		Page 335, Line 1 Subtotal	1,878,799			
	Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 6 - 34	Page 335, Lines 7-34	311,669		311,669	
	Other (Individually less than $5,000)	Page 335, Line 35	118,985		118,985	
	Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
63	Total	(Note C)	**Appendix A Input**		**1,080,814**	
	PBOP					
	Authorized filed PBOP expense		Annual Update Informational Filing		1,236,851	
	Actual PBOP expense		Attachment 17 total		1,236,851	
58	Actual PBOP Expense Adjustment		**Appendix A Input**	Projection	**0**	Authorized Filled Expense minus Actual Expense
	Property Insurance					
	Property Insurance Account 924		320.185b		5,369,323	
70		(Note F)	**Appendix A Input**		**5,369,323**	

PacifiCorp
Attachment 5 - Cost Support

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
	Directly Assigned A&G					
	Specific Transmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
	Annual Fee	350.20d	3,396,191	3,396,191		
	Annual Fee - hydro	350.21d	4,046,608		4,046,608	
	Transmission Rate Case	350.22d	251,125	251,125		
	Other Regulatory	350.23d	1,133,247	318,044	815,203	
67	**Total**	sum	8,827,171	**3,965,360**	4,861,811	

Safety Related Advertising Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related **Appendix A Input**	Non-safety Related	Details
	Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Education and Out Reach Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach **Appendix A Input**	Other	Details
	Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related **Appendix A input**	Details
53	**Transmission O&M**	320.112b	258,593,957	(1,110,101)	**257,483,856**	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952			
	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366			
54	**Less: Cost of Providing Ancillary Services Accounts 561.0-5**	sum	11,105,361	0	**11,105,361**	Adjustment for Ancillary Services Accounts 561-561.5
55	**Less: Account 565**	320.96b	165,141,904	0	**165,141,904**	

Facility Credits under Section 30.9 of the OATT

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
	Net Revenue Requirement		
166	Facility Credits under Section 30.9 of the OATT	**0**	Appendix A Input
168	Interest on Network Upgrade Facilities	**12,905,843**	Appendix A Input

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & Documentation
	Interest on Deposits				
	Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits			15,153,246	
	Imputed Interest income	Attachment 18	Enter Negative	(9,421,169)	
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits			**5,732,078**	Appendix A Input

Other adjustments to rate base

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
	Network Upgrade Balance					
			Prior Year	Enter negative	(154,590,849)	
			Current Year	Enter negative	(190,348,903)	
50	Network Upgrade Balance	(Note N)	Appendix A input	Projection	**(190,348,903)**	current end-of-year balance

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	
	Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	139,702,687	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	**Transmission Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**139,702,687**	Appendix A Input
	General Plant				
	Depreciation expense (403)	(Note H)	336.10b	51,650,631	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	674,030	
77	**General Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**52,324,661**	Appendix A Input
	Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	61,586,054	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	**Total Intangible Amortization**	(Note H)	sum	**61,586,054**	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

$ - Rev Req based on Year 1 data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										CWIP		Plant In Service				CWIP		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	
Jan	14,657,398	-	8,794	-	140,166	-	209,729	-	-	358,689	-	12	175,888,771	4,304,268	13,529,905.43	331,098	-	-	
Feb	18,917,979	-	(3,722)	-	22,832	-	(174,800)	-	-	(155,690)	-	11	208,097,770	(1,712,590)	16,007,521	(131,738)	-	-	
Mar	30,478,683	-	307	-	(72,230)	-	5,063,976	-	-	4,992,053	-	10	304,786,831	49,920,530	23,445,141	3,840,041	-	-	
Apr	30,466,947	-	-	-	1,487,900	-	2,800	-	-	1,490,700	-	9	274,202,522	13,416,300	21,092,502	1,032,023	-	-	
May	60,189,377	-	-	-	509,300	-	5,000,000	-	-	5,509,300	-	8	481,515,015	44,074,400	37,039,617	3,390,338	-	-	
Jun	98,969,246	-	-	-	550,000	-	-	-	-	550,000	-	7	692,784,723	3,850,000	53,291,133	296,154	-	-	
Jul	27,732,001	-	-	-	24,315,000	-	-	-	-	24,315,000	-	6	166,392,009	145,890,000	12,799,385	11,222,308	-	-	
Aug	39,528,512	-	-	-	2,445,000	-	-	-	-	2,445,000	-	5	197,642,561	12,225,000	15,203,274	940,385	-	-	
Sep	11,347,616	-	-	-	214,705,000	-	-	-	-	214,705,000	-	4	45,390,464	858,820,000	3,491,574	66,063,077	-	-	
Oct	61,973,649	-	-	-	9,085,354	-	-	-	-	9,085,354	-	3	185,920,946	27,256,062	14,301,611	2,096,620	-	-	
Nov	20,708,538	-	-	75,819,889	11,885,000	-	2,176,530,455	-	-	2,264,235,344	-	2	41,417,076	4,528,470,688	3,185,929	348,343,899	-	-	
Dec	59,464,657	-	-	25,658	48,300,000	-	7,438,000	-	-	55,763,658	-	1	59,464,657	55,763,658	4,574,204	4,289,512	-	-	
Total	474,434,603	-	5,379	75,845,547	313,373,322	-	2,194,070,160	-	-	2,583,294,408	-		2,833,503,345	5,742,278,316	217,961,796	441,713,717	-	-	

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

Input to Line 16 of Appendix A	659,675,512
Input to Line 34 of Appendix A	-

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

4 May Year 2 Post results of Step 3

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)

$ -

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)

$ - Rev Req based on Prior Year data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

7 April Year 3 Reconciliation - actual data

$ - Result of Formula for Reconciliation — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

$ - Schedule 1 Reconciliation

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	5,927
Feb	10.5	(2,349)
Mar	9.5	68,139
Apr	8.5	18,205
May	7.5	59,367
Jun	6.5	5,136
Jul	5.5	192,144
Aug	4.5	15,808
Sep	3.5	1,079,695
Oct	2.5	32,634
Nov	1.5	4,879,818
Dec	0.5	40,060
Total Estimated Depreciation for Attachment 7		6,394,585

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line				
1	New Plant Carrying Charge			
2	**Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)**			
		Formula Line		
3	A	157	Net Plant Carrying Charge without Depreciation	12.1650%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.7089%
5	C		Line B less Line A	0.5438%
6	**FCR if CIAC**			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	4.9874%

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

			Transmission CWIP (Energy Gateway only)	Transmission PIS Actuals (Energy Gateway Segment B-H)	Transmission PIS Projection (Energy Gateway Segment B-H)	
8	Useful life of the project	Life		58.00	58.00	
9	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No	
10	Input the allowed increase in ROE	Increased ROE (basis points)	0	50	50	
11	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	9.8% ROE	12.1650%	12.1650%	12.1650%	12.1650%
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project	12.1650%	12.4369%	12.4369%	12.1650%
13	13 Month Net Plant or CWIP Balance	Investment	-	1,893,870,114	438,516,424	-
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-	32,652,933	6,394,585	-

		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	39,777,820	-	-	-	-	-	-	$ 39,777,820		$ 39,777,820	
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	40,558,849	-	-	-	-	-	-	$ 40,558,849	$ 40,558,849		$ 781,029
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	109,115,555	-	-	-	-	-	-	$ 109,115,555		$ 109,115,555	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	111,247,732	-	-	-	-	-	-	$ 111,247,732	$ 111,247,732		$ 2,132,177
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	109,561,507	-	-	-	-	-	-	$ 109,561,507		$ 109,561,507	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	111,698,446	-	-	-	-	-	-	$ 111,698,446	$ 111,698,446		$ 2,136,939
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	145,094,537	-	-	-	-	-	-	$ 145,094,537		$ 145,094,537	
22	W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	147,920,187	-	-	-	-	-	-	$ 147,920,187	$ 147,920,187		$ 2,825,650
23	W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	162,743,376	-	-	-	-	-	-	$ 162,743,376		$ 162,743,376	
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	165,908,697	-	-	-	-	-	-	$ 165,908,697	$ 165,908,697		$ 3,165,320
25	W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	189,030,206	-	-	-	-	-	-	$ 189,030,206		$ 189,030,206	
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	192,701,605	-	-	-	-	-	-	$ 192,701,605	$ 192,701,605		$ 3,671,399
27	W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,367,851	-	-	-	-	-	-	$ 207,367,851		$ 207,367,851	
28	W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,346,229	-	-	-	-	-	-	$ 211,346,229	$ 211,346,229		$ 3,978,378
29	W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	204,632,497	-	-	-	-	-	-	$ 204,632,497		$ 204,632,497	
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	208,547,909	-	-	-	-	-	-	$ 208,547,909	$ 208,547,909		$ 3,915,413
31	W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	199,149,957	-	-	-	-	-	-	$ 199,149,957		$ 199,149,957	
32	W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	202,993,193	-	-	-	-	-	-	$ 202,993,193	$ 202,993,193		$ 3,843,236
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	195,847,262	-	-	-	-	-	-	$ 195,847,262		$ 195,847,262	
34	W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	199,616,652	-	-	-	-	-	-	$ 199,616,652	$ 199,616,652		$ 3,769,390
35	W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	207,802,307	-	-	-	-	-	-	$ 207,802,307		$ 207,802,307	
36	W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	211,802,287	-	-	-	-	-	-	$ 211,802,287	$ 211,802,287		$ 3,999,980
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	277,326,998	-	-	-	-	-	-	$ 277,326,998		$ 277,326,998	
38	W Increased ROE	2021	-	-	-	1,965,162,841	38,264,499	282,670,706	-	-	-	-	-	-	$ 282,670,706	$ 282,670,706		$ 5,343,708
39	W 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	271,914,474	-	-	-	-	-	-	$ 271,914,474		$ 271,914,474	
40	W Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	277,139,423	-	-	-	-	-	-	$ 277,139,423	$ 277,139,423		$ 5,224,949
41	W 9.8 % ROE	2023	-	-	-	1,893,870,114	38,337,274	268,726,997	-	-	-	-	-	-	$ 268,726,997		$ 268,726,997	
42	W Increased ROE	2023	-	-	-	1,893,870,114	38,337,274	273,876,844	-	-	-	-	-	-	$ 273,876,844	$ 273,876,844		$ 5,149,847
43	W 9.8 % ROE	2024	-	-	-	1,880,788,917	38,787,941	267,586,334	438,516,424	6,394,585	59,740,206	-	-	-	$ 327,326,540		$ 327,326,540	
44	W Increased ROE	2024	-	-	-	1,880,788,917	38,787,941	272,700,610	438,516,424	6,394,585	60,932,628	-	-	-	$ 333,633,238	$ 333,633,238		$ 6,306,699
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
55		....				-	-		-	-	....	-	-				$ -	
56		....				-	.....		-	.....	....	-	.....			$ -		$ -

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2023

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(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	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.76%	15,544,215.60	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	22,784,916.53	3.64%	3,977,813.14	3.31%	3,315,075.77	5.48%	28,516,659.41	4.97%	7,725,507.84	5.56%	241,580.90	2.77%	3,178,134.74	4.61%	
23	302	Franchises and Consents															2.86%
24	303	Miscellaneous Intangible Plant															6.15%
25	390.1	Leasehold Improvements - Gen															4.22%

1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
2 The columns labeled "Balance" are the amount of investment physically located in each state.
3 The plant balance is updated each month as new plant is added.
4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.
11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

OATT (Part III - Network Service) - Average of current year and prior two years

Column	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Montana-Dakota Utilities, Co. NFO SA 1097	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	8,577	5.84	3.23	32.18	0.97	0.03	0.09	0.13	0.01	19.02	16.19	11.03	51.16	0.00	0.01	34.64	0.93	317.49	117.72	2.63	613
Feb	8,480	7.15	3.27	33.33	1.47	0.39	0.06	0.08	0.01	20.16	16.03	11.00	50.88	0.00	0.01	34.35	0.91	318.78	118.67	2.54	619
March	7,970	6.51	3.22	28.34	1.34	0.29	-	-	0.01	21.26	15.91	9.96	46.73	0.09	0.01	33.89	0.85	292.39	109.69	2.75	573
April	7,586	6.36	3.24	25.13	1.22	0.35	-	-	0.01	17.78	15.85	9.87	42.84	0.33	0.34	34.55	0.91	231.15	71.79	2.41	464
May	8,096	5.64	3.13	13.37	0.47	0.32	0.02	-	0.47	13.41	17.98	9.58	34.36	0.54	2.67	34.05	0.84	132.87	78.04	2.32	350
Jun	10,064	6.41	3.79	19.06	0.38	0.03	-	-	1.23	13.49	19.63	9.04	46.56	0.55	2.48	34.14	1.09	182.39	105.77	3.14	449
Jul	10,897	5.93	3.81	16.63	0.47	0.30	-	-	1.33	15.52	20.20	11.60	56.65	0.60	3.15	34.35	1.16	200.98	118.85	3.62	495
Aug	10,764	6.81	3.70	20.00	0.38	0.12	-	-	1.35	17.02	21.13	11.61	57.14	0.57	2.89	34.09	1.21	162.74	117.24	3.65	462
Sept	9,681	5.49	3.32	13.56	0.30	0.35	-	0.03	1.04	13.46	18.51	10.44	48.14	0.42	2.53	33.85	1.10	139.77	103.74	3.52	400
Oct	7,700	6.31	3.03	19.28	0.67	0.16	0.04	0.02	0.49	16.69	16.72	9.43	36.15	0.25	0.28	34.01	0.90	189.93	87.84	2.58	425
Nov	8,294	6.17	3.32	25.58	1.06	0.46	0.13	0.11	0.01	15.31	16.22	10.15	43.49	0.00	0.01	33.74	0.85	262.24	98.08	2.39	519
Dec	8,768	5.69	3.03	31.13	1.38	0.18	0.22	0.13	0.01	16.81	15.94	11.68	52.40	0.00	0.01	33.46	0.80	326.61	119.17	3.31	621
Total	106,878	74	40	278	10	3	1	0	6	200	210	125	557	3	14	409	12	2,756	1,247	35	5,990
Avg 12CP	**8,906**	**6**	**3**	**23**	**1**	**0**	**0**	**0**	**0**	**17**	**18**	**10**	**47**	**0**	**1**	**34**	**1**	**230**	**104**	**3**	**499**

Other Service

Column	j1	j2	j3	j4	j5	j
Customer Class RS / SA	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	455	57	114	298		924
Feb	438	53	102	293		886
March	421	63	116	277		877
April	423	43	137	256		859
May	552	77	122	290		1,041
Jun	715	116	160	303		1,294
Jul	869	157	188	303		1,516
Aug	853	161	194	296		1,503
Sept	796	143	165	280		1,384
Oct	416	60	124	276		877
Nov	416	68	119	297		900
Dec	447	76	110	261		893
Total	6,800	1,075	1,651	3,428		12,953
Avg 12CP	**567**	**90**	**138**	**286**		**1,079**

OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection

Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21
Customer Class RS / SA	PacifiCorp LTP Various	BPA LTP SA 656	Idaho Power LTP SA 212	Idaho Power LTP SA 1023	Avangrid LTP SA 895	Thermo No. 1 LTP SA 568	Powerex LTP SA 169	Powerex LTP SA 1016	Powerex LTP SA 1017	Powerex LTP SA 1035	Powerex LTP SA 1036	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 863	Salt River Project LTP SA 809	Clatskanie People's Utility District LTP SA 899	Evergreen Biopower, LLC LTP SA 874	Garrett Solar LTP SA 966	Airport Solar, LLC LTP SA 965	Shell Energy North America (US), L.P. LTP SA 932	Falls Creek LTP SA 868	Energy Keepers LTP SA 1055
Jan	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Feb	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
March	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
April	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
May	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Jun	1,950	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	5	25
Jul	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Aug	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Sept	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	3	25
Oct	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	5	25
Nov	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Dec	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Total	22,735	672	250	960	360	132	960	600	600	600	600	48	228	300	156	120	120	576	1,093	50	300
Avg 12CP	**1,895**	**56**	**21**	**80**	**30**	**11**	**80**	**50**	**50**	**50**	**50**	**4**	**19**	**25**	**13**	**10**	**10**	**48**	**91**	**4**	**25**

Column	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g
Customer Class RS / SA	Tenaska LTP SA 1100	Morgan Stanley Capital Group Inc. LTP SA 780	Losses LTP -	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 995	Powerex LTP SA 996	City of Roseville LTP SA 881	Total LTP
Jan	22	25	113	100	100	100	50	150	100	100	50	3,480
Feb	22	25	113	100	100	100	50	150	100	100	50	3,480
March	22	25	113	100	100	100	50	150	100	100	50	3,480
April	22	25	113	100	100	100	50	150	100	100	50	3,480
May	22	25	113	100	100	100	50	150	100	100	50	3,480
Jun	22	25	118	100	100	100	50	150	100	100	50	3,611
Jul	22	25	118	100	100	100	50	150	100	100	50	3,607
Aug	22	25	118	100	100	100	50	150	100	100	50	3,607
Sept	22	25	118	100	100	100	50	150	100	100	50	3,609
Oct	22	25	118	100	100	100	50	150	100	100	50	3,611
Nov	22	25	113	100	100	100	50	150	100	100	50	3,480
Dec	22	25	113	100	100	100	50	150	100	100	50	3,480
Total	264	300	1,381	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,405
Avg 12CP	**22**	**25**	**115**	**100**	**100**	**100**	**50**	**150**	**100**	**100**	**50**	**3,534**

Customer Class RS / SA	Total Network & OS	1% growth	Behind-the Meter	Total Network Load
Jan	10,114	10,211	208	10,427
Feb	9,985	10,081	192	10,279
March	9,420	9,511	205	9,736
April	8,908	8,995	198	9,193
May	9,487	9,584	165	9,749
Jun	11,801	11,922	179	12,101
Jul	12,908	13,038	121	13,159
Aug	12,729	12,858	152	13,010
Sept	11,464	11,581	166	11,747
Oct	9,002	9,094	172	9,266
Nov	9,713	9,812	199	10,011
Dec	10,283	10,386	195	10,580
Total	125,821	127,101	2,147	129,247
Avg 12CP	10,485	10,592	179	**10,771**

Customer Class RS / SA	Divisor Network + OS + LTP
Jan	13,907
Feb	13,759
March	13,206
April	12,673
May	13,229
Jun	15,712
Jul	16,766
Aug	16,617
Sept	15,356
Oct	12,877
Nov	13,491
Dec	14,060
Total	171,652
Avg 12CP	**14,304**

PacifiCorp

Attachment 9a1 - Load(Current Year)

2023

			OATT (Part III - Network Service)																				
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	713
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	545
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.91	329
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	420
Jul	21	17:00	10,523	6.68	3.59	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	124.11	100.30	5.29	367
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	527
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563
Dec	18	18:00	8,209	5.46	2.81	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	546
Total			105,232	86	41	267	12	3	0	0	5	193	213	122	555	3	12	405	7	2,895	1,261	50	6,130

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	30	8:00	458	52	124	310		944
Feb	2	8:00	471	54	117	308		950
March	27	9:00	448	100	139	202		889
April	4	9:00	423	22	162	282		889
May	19	17:00	477	89	113	276		954
Jun	30	18:00	627	85	154	305		1,170
Jul	21	17:00	883	153	218	298		1,551
Aug	16	17:00	815	165	170	301		1,451
Sept	8	17:00	670	111	139	258		1,178
Oct	30	8:00	378	59	122	302		861
Nov	28	8:00	415	79	111	283		888
Dec	18	18:00	444	120	106	211		880
Total			6,507	1,088	1,676	3,336		12,607.00

PacifiCorp
Attachment 9a1 - Load (Current Year)
2022

			OATT (Part III - Network Service)																			
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.84	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,281	1,119	1,597	3,457		13,454

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2021

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	Total NFO
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2023

OATT (Part III - Network Service)

Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	712,998
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648,447
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	544,951
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501,460
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.81	329,374
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	419,852
Jul	21	17:00	10,923	6.68	3.99	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500,317
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470,075
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	134.11	100.30	5.25	367,417
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	526,629
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563,027
Dec	18	18:00	8,209	5.46	2.91	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	545,801
Total			105,232	86.41	41.04	267.30	11.88	3.17	0.47	0.44	5.08	192.89	212.87	121.51	554.68	3.21	11.69	404.63	7.36	2,894.75	1,260.70	50.33	6,130
Avg 12CP			8,769	7.20	3.42	22.28	0.99	0.26	0.04	0.04	0.42	16.07	17.74	10.13	46.22	0.27	0.97	33.72	0.61	241.23	105.06	4.19	511

Other Service

Column	j1	j2	j3	j4	j
Customer	UAMPS	UMPA	Deseret	Western Area Power Administration	
Class	OS	OS	OS	OS	Total OS
RS / SA	RS 297	RS 637	RS 280	RS 262/263	
Jan	498	92	124	310	944
Feb	471	54	117	308	950
March	448	100	139	202	889
April	423	22	162	282	889
May	477	89	113	276	954
Jun	627	85	154	305	1,170
Jul	883	193	218	298	1,591
Aug	815	165	170	301	1,451
Sept	670	111	139	258	1,178
Oct	378	99	122	302	861
Nov	415	79	111	283	888
Dec	444	120	106	211	880
Total	6,507	1,088	1,676	3,336	- 12,607
Avg 12CP	542	91	140	278	- 1,050.58

OATT Part II Long-Term Firm Point-to-Point Transmission Service

Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g33	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Municipal Utility District	Salt River Project Agricultural Improvement and Power District	Garnett Solar	Airport Solar	Falls Creek	Shell Energy North America, LP	Losses	
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		Total LTP
RS / SA	Day	Time	Various	SA 895	SA 67	SA 179	SA 636	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 1023	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 839	SA 966	SA 965	SA868	SA 791		
Jan			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	99	4	19	25	10	48	5	25	117	3,589
Feb			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
March			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
April			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
May			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
Jun			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	105	122	3,720
Jul			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Aug			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Sept			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	3	105	122	3,718
Oct			1,960	30	50	-	56	50	13	-	-	10	50	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	105	118	3,614
Nov			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Dec			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Total			22,735	360	600	-	672	600	156	-	18	120	250	960	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	900	99	48	228	300	120	576	50	1,294	1,417	43,395
Avg 12CP			1,895	30	50	-	56	50	13	-	2	10	21	80	11	80	100	100	100	50	150	100	100	100	100	75	8	4	19	25	10	48	4	108	118	3,616

Column	Total Network & OS	Behind the Meter	Total Network Load	Divisor Network + OS + LTP
Jan	10,639	156	10,795	14,384
Feb	10,294	182	10,476	14,065
March	9,549	189	9,738	13,337
April	9,231	166	9,397	12,986
May	9,194	154	9,348	12,938
Jun	10,812	163	10,976	14,696
Jul	12,574	66	12,630	16,346
Aug	12,682	149	12,831	16,547
Sept	10,173	156	10,329	14,047
Oct	9,335	172	9,508	13,122
Nov	9,852	188	10,041	13,524
Dec	9,636	212	9,848	13,331
Total	123,970	1,945	125,915	169,310
Avg 12CP	10,331	162	10,493	**14,109**

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(607,066,215)
1110000	146200	A/Amort-Oth Intang	(135,559,718)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(24,680,025)
1110000	146230	A/Amort-LsHld Imprmt	(14,429,015)
		Attachment 5 input: **Total Accumulated Amortization**	**(781,734,972)**

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	2022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	$ 20,927,068	$ 77,275,199	$ 49,101,134			$ 49,101,134	
	132012	Prep Ins-All Purpose Insurance	Plant-related	$ 2,814,336	$ 3,207,357	$ 3,010,847			$ 3,010,847	
	132013	Prep Ins-D&O Liability	Labor-related	$ -	$ -	$ -				
	132016	Prep Ins-Minority Owned Plants	Other	$ 321,949	$ 380,196	$ 351,072	$ 351,072			
	132045	Prepaid Workers Compensation	Labor-related	$ 108,124	$ 136,220	$ 122,172				$ 122,172
	132055	Prepaid Employee Benefit Costs	Labor-related	$ 1,528,988	$ 1,035,575	$ 1,282,281				$ 1,282,281
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	$ -	$ -	$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	$ -	$ -	$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	$ 22,741,356	$ 24,138,271	$ 23,439,813			$ 23,439,813	
	132200	Prepaid Taxes (Federal, State, Local)	Other	$ 29,204	$ 29,204	$ 29,204	$ 29,204			
	132924	Other Prepayments - Oregon DOE Fee	Other	$ 757,036	$ 681,956	$ 719,496	$ 719,496			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	$ 736,161	$ 773,246	$ 754,703	$ 754,703			
	132096	Prepaid RECs for RPS (WA)	Other	$ -	$ -	$ -	$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	$ 3,922,186	$ 29,684,253	$ 16,803,219	$ 16,803,219			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	$ 2,399,927	$ 10,453,882	$ 6,426,905	$ 6,426,905			
	132099	Prepaid WA GHG Wholesale - Current	Other	$ -	$ 12,616,436	$ 6,308,218	$ 6,308,218			
	132310	Prepaid Rating Agency Fees	Other	$ 35,356	$ 39,261	$ 37,308	$ 37,308			
	132320	Prepaid Surety Bond	Other	$ -	$ -	$ -	$ -			
	132548	Prepaid Cedar Springs II	Other	$ 507,000	$ -	$ 253,500	$ 253,500			
	132551	Prepaid Dunlap	Other	$ 207,914	$ 207,914	$ 207,914	$ 207,914			
	132557	Prepaid GlenRock I	Other	$ 185,437	$ 213,626	$ 199,531	$ 199,531			
	132558	Prepaid GlenRock II	Other	$ 146,102	$ -	$ 73,051	$ 73,051			
	132564	Prepaid High Plains	Other	$ 556,311	$ -	$ 278,155	$ 278,155			
	132567	Prepaid Leaning Juniper	Other	$ 282,370	$ 282,370	$ 282,370	$ 282,370			
	132574	Prepaid McFadden Ridge	Other	$ 106,767	$ 133,656	$ 120,211	$ 120,211			
	132577	Prepaid Rolling Hills	Other	$ 278,155	$ 332,666	$ 305,411	$ 305,411			
	132580	Prepaid Seven Mile I	Other	$ 185,437	$ 185,437	$ 185,437	$ 185,437			
	132581	Prepaid Seven Mile II	Other	$ 36,525	$ 36,525	$ 36,525	$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	$ -	$ -	$ -	$ -			
	132606	Other Prepay - Lease Commissions	Other	$ -	$ -	$ -	$ -			
	132620	Prepayments - Water Rights Lease	Other	$ 918,874	$ 950,048	$ 934,461	$ 934,461			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	$ 557,594	$ 557,594	$ 557,594	$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	$ -	$ -	$ -	$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	$ -	$ -	$ -	$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	$ -	$ -	$ -	$ -			
	132650	Prepaid Dues	Other	$ 375,000	$ 1,836,474	$ 1,105,737	$ 1,105,737			
	132700	Prepaid Rent	Plant-related	$ 42,667	$ -	$ 21,333			$ 21,333	
	132705	Prepaid Pole Contact Rental	Other	$ 213,579	$ 329,307	$ 271,443	$ 271,443			
	132740	Prepaid O&M - Wind	Other	$ 86,856	$ 83,763	$ 85,309	$ 85,309			
	132755	Prepaid Aircraft Maint	Labor-related	$ 83,714	$ 167,299	$ 125,507				$ 125,507
	132825	Prepaid LGIA Transmission	Other	$ -	$ -	$ -	$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	$ -	$ -	$ -	$ -			
	132900	Prepayments - Other (Note 1)	Labor-related	$ 20,851,021	$ 2,314,999	$ 11,583,010	$ 10,000,000			$ 1,583,010
	132901	Prep Fees-Oregon Pub Util Commission	Other	$ 1,470,260	$ 1,516,604	$ 1,493,432	$ 1,493,432			
	132903	Prep Fees-Utah Public Service Commission	Other	$ 3,387,132	$ 3,454,128	$ 3,420,630	$ 3,420,630			
	132904	Prep Fees-Idaho Pub Util Commission	Other	$ 293,574	$ 312,487	$ 303,031	$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	$ -	$ -	$ -				
	132910	Prepayments - Hardware & Software	Labor-related	$ 16,251,904	$ 15,133,476	$ 15,692,690				$ 15,692,690
	132926	Prepaid Royalties	Other	$ -	$ -	$ -	$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	$ -	$ -	$ -				
	132999	Prepayments - Reclass to Long-Term	Other	$ (4,488,817)	$ (2,515,259)	$ (3,502,038)	$ (3,502,038)			
	134000	Long-Term Prepayments - Reclass from Current	Other	$ 4,488,817	$ 2,515,259	$ 3,502,038	$ 3,502,038			
	134100	Prepaid CA GHG Retail - Non-Current	Other	$ 16,670,752	$ 1,423,000	$ 9,046,876	$ 9,046,876			
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	$ 6,906,034	$ 1,425,639	$ 4,165,837	$ 4,165,837			
	134102	Prepaid WA GHG Wholesale - Non-Current	Other	$ -	$ 29,207,506	$ 14,603,753	$ 14,603,753			
	185363	LT Prepayments - Other	Other	$ -	$ 250,000	$ 125,000	$ 125,000			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	$ 2,206,988	$ 2,124,274	$ 2,165,631	$ 2,165,631			
	132304	Prepaid Interest - SERP Life Insurance	Other	$ -	$ -	$ -	$ -			
	203000	Discount on Short-Term Securities	Other	$ -	$ 1,569,760	$ 784,880	$ 784,880			
1655000	132400	Prepaid Mining Costs	Other	$ 750,000	$ -	$ 375,000	$ 375,000			
		Total Prepayments		$ 129,879,658	$ 224,499,606	$ 177,189,632	$ 82,810,845	$ -	$ 75,573,127	$ 18,805,660
						Allocator	0.000%	100.000%	32.424%	9.580%
						Total Allocated to Transmission by Category	$ -	$ -	$ 24,504,112	$ 1,801,524

Appendix A input: **Total Allocated to Transmission** **$ 26,305,636**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2022 and 2023

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

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

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,058	n/a	1
USBR Weber Basin RS 286	23,178	n/a	1
UAMPS RS 297	0	542.3	0
UMPA RS 637	0	90.6	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	31,662	n/a	1
Sacramento Municipal Utility District Deferral Fee	67,394	n/a	1
Additional OS Revenue Credit	784,032	n/a	1
Att 3 input: **Total OS contract revenue credits**	**7,126,034**	1,102.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
Third parties	29,048,764
Total short-term non-firm	51,961,785

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	107,168,694
Third parties	36,206,111
Att. 3 input: **Total short term-firm and non-firm revenue**	**143,374,805**

PacifiCorp
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	**Current Year** (month end)											
Appendix A Line	**Operation** to apply to monthly input columns at right	**Appendix A input value** (result of operation specified in column to left on monthly data)	**Description** (Account)	**Reference**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**
86	13-month average	10,262,073,077	Bonds (221)	Form 1, pg 112, ln 18 c,d	9,742,150,000	9,733,150,000	9,733,150,000	9,733,150,000	9,733,150,000	10,933,150,000	10,633,150,000	10,595,150,000	10,550,150,000	10,541,150,000	10,493,150,000	10,493,150,000	10,493,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	26,147,759	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	26,507,474	26,390,741	26,274,007	26,157,273	26,040,540	26,451,144	26,341,918	26,232,693	26,123,467	26,014,241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	49,255,311	49,137,915	48,875,636	49,177,740	48,896,130	57,731,049	58,240,959	58,086,614	57,820,071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,392,432	2,358,628	2,324,824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2,088,195	2,054,391	2,026,101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	227	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	486,803,423	Interest on Long Term (427) and Associated Companies (430) **LONG TERM ONLY**	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	227	227	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	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) **PREFERRED ONLY**	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) **PREFERRED ONLY**	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) **PREFERRED ONLY**	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) **PREFERRED ONLY**	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2023)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,176,171
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,072,992
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	167,088,388
Total 353.4 Class Assets	**181,617,665**
Wind Generation Facilities	**159,988,977**
34.5 kV Facilities	**10,110,712**
Appendix A input: **Total Assets to Exclude**	**351,717,354**

PacifiCorp
Attachment 16 - Unfunded Reserves

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

			Accrued Liability:			Charged to:		Prior year	Current Year		Projection		By Category				
Description	Account Calculation	Reserve type	SAP Account	FERC Account		SAP Account	FERC Account	December month end	December month end		Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission-related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0	546526	555	(3.9)	(29.7)	0	(16.8)	Other				(16.803)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0	546516	555	(2.4)	(10.5)		(6.4)	Other				(6.427)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0	546516	555	0.0	(12.6)		(6.3)	Other				(6.308)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0	545500, 545510	426.3	(1.9)	0.0		(1.0)	Other				(0.950)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0	545500, 545501, 505502	426.5	(0.2)	(0.2)		(0.2)	Other				(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	0	505206	555	(0.0)	(0.0)		(0.0)	Other				(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0	301913	456	(1.7)	(1.0)		(1.3)	100% Transmission	(1.346)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0	310975	449.1	0.0	0.0		0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0	120163, 515100	151, 501	(11.0)	(10.2)		(10.6)	Other				(10.625)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	0	545500	545	0.0	0.0		0.0	Other				0.000	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	566, 567	(0.2)	(0.4)		(0.3)	100% Transmission	(0.263)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	589	(1.8)	(1.9)		(1.9)	Other				(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0	545050	925	0.0	0.0		0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0	545050	925	(423.6)	(1,723.3)		(1,073.4)	Other				(1,073.428)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	0	545050	925	16.0	350.0		183.0	Other				183.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	0	545050	925	235.0	498.8		366.9	Other				366.856	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	0	545000	925	(5.0)	(10.8)		(7.9)	Other				(7.899)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0	550750	904	(18.1)	(29.8)		(24.0)	Other				(23.953)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0	550750	904	(0.0)	(0.2)		(0.1)	Other				(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0	301869	454	(0.0)	(0.1)		(0.0)	Other				(0.047)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	0	550776	904	(0.1)	(0.2)		(0.1)	Other				(0.127)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0	550750	904	(0.1)	(0.1)		(0.1)	Other				(0.125)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	0	550775	904	(0.2)	(0.1)		(0.2)	Other				(0.155)	
Allowance for Accounts Receivable	Calculation based on actuals	Unfunded	118176	144	0	301913	456	0.0	(30.4)		(15.2)	Other				(15.221)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0	Various G/L's	506, 553, 557	(0.1)	(0.0)		(0.1)	Other				(0.055)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0	516900	598	(1.0)	(1.0)		(1.0)	Other				(0.994)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0	Various G/L's	593, 598	(0.4)	(0.5)		(0.5)	Other				(0.480)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0	545990	557, 573, 598, 935	(6.9)	(5.0)		(5.9)	Other				(5.950)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0	148019, 554702	108, 426.5	0.0	0.0		0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	0	550750	904	(0.2)	(0.2)		(0.2)	Other				(0.191)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	0	120151, 515100	151, 501	(4.3)	(4.9)		(4.6)	Other				(4.600)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0	Various G/L's	Follows Labor	(3.1)	(2.4)		(2.7)	Labor			(2.747)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0	500410	Follows Labor	0.0	(4.7)		(2.3)	Labor			(2.342)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	0	501250	Follows Labor	(0.0)	(0.0)		(0.0)	Labor			(0.033)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	0	500400	Follows Labor	(0.4)	(1.2)		(0.8)	Labor			(0.781)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	0	Various G/L's	Various	0.0	0.0		0.0	Other				0.000	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	0	210675	232	0.0	0.0		0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0	500515	Follows Labor	(2.8)	(5.8)		(4.3)	Labor			(4.333)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	0	500517	Follows Labor	(2.1)	(2.4)		(2.2)	Labor			(2.247)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	0	500520	Follows Labor	(2.3)	(2.5)		(2.4)	Labor			(2.397)		
Personal Time Accrual IBEW 77 - Chehalis	Calculation by Payroll	Unfunded	248185	242	0	500515	Follows Labor	(0.1)	(0.1)		(0.1)	Labor			(0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	0	500515	Follows Labor	(0.1)	(0.0)		(0.0)	Labor			(0.041)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	0	500518	Follows Labor	(3.1)	(3.2)		(3.1)	Labor			(3.125)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	0	500519	Follows Labor	(0.2)	(0.3)		(0.2)	Labor			(0.236)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0	500516	Follows Labor	(17.5)	(19.0)		(18.2)	Labor			(18.228)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0	500515	Follows Labor	(6.0)	(5.4)		(5.7)	Labor			(5.720)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0	501102	Follows Labor, 926	(1.4)	(1.0)		(1.2)	Other				(1.213)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0	501105	Follows Labor, 926	(0.4)	0.0		(0.2)	Labor			(0.223)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0	501115	Follows Labor, 926, 426.5	(41.6)	(41.3)		(41.5)	Labor			(41.471)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	0	554032	Follows Labor, 926	12.4	13.7		13.1	Labor			13.073		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	0	501160	Follows Labor, 926	(18.7)	(20.2)		(19.5)	Labor			(19.469)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	0	501160	Follows Labor, 926	(2.1)	(1.5)		(1.8)	Labor			(1.807)		
Totals								(321.8)	(1,121.6)		(721.7)		(1.609)	0.000	(92.242)	(627.832)	
												Allocators	100.000%	27.173%	9.580%	0.000%	
												Total ($ millions)	(1.609)	0.000	(8.836)	0.000	(10.445)
												Appendix A input					**(10,445,347)**

PacifiCorp

Attachment 17 - Post-Retirement Benefits Other Than Pensions (PB

FERC Acct	Description	2023 Expense
4265000	OTHER DEDUCTIONS	252
5020000	STEAM EXPENSES	1,192
5060000	MISC STEAM PWR EXP	240,478
5063000	MISC STEAM JVA CR	(32,594)
5120000	MANT OF BOILR PLNT	3,785
5140000	MAINT MISC STM PLN	1,009
5350000	OPER SUPERV & ENG	29,776
5390000	MSC HYD PWR GEN EX	17,904
5480000	GENERATION EXP	9,337
5490000	MIS OTH PWR GEN EX	10,094
5530000	MNT GEN & ELEC PLT	4,290
5560000	SYS CTRL & LD DISP	1,514
5570000	OTHER EXPENSES	55,515
5600000	OPER SUPERV & ENG	54,758
5612000	LD - MONITOR & OPER	8,832
5615000	REL PLAN & STDS DEV	6,561
5680000	MNT SUPERV & ENG	2,776
5800000	OPER SUPERV & ENG	49,711
5810000	LOAD DISPATCHING	16,654
5850000	STRT LGHT-SGNL SYS	1,009
5880000	MSC DISTR EXPENSES	18,862
5900000	MAINT SUPERV & ENG	29,818
5920000	MAINT STAT EQUIP	7,066
5930000	MAINT OVHD LINES	6,813
5950000	MAINT LINE TRNSFRM	3,785
5970000	MNT OF METERS	2,523
5980000	MNT MISC DIST PLNT	2,523
7071000	LBR CLR - RMP	243,507
7072000	LBR CLR - PACPWR	144,159
7081000	Stores Exp CLR - RMP	18,673
7082000	Stores Exp CLR - PP	10,325
9010000	SUPRV (CUST ACCT)	6,813
9020000	METER READING EXP	1,766
9030000	CUST RCRD/COLL EXP	2,019
9031000	CUST RCRD/CUST SYS	2,019
9032000	CUST ACCTG/BILL	4,794
9033000	CUST ACCTG/COLL	52,487
9036000	CUST ACCTG/COMMON	30,785
9081000	CUST ASST EXP-GENL	1,514
9084000	DSM DIRECT	7,066
9086000	CUST SERV	10,094
9090000	INFOR/INSTRCT ADV	3,785
9200000	ADMIN & GEN SALARY	142,803
	Attachment 5 input: **Total PBOP**	**1,236,851**

Notes:

Total expense was a net debit for 2018 - 2023
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2023 as compared to 2022 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral). Difference of $(3,926.16) is due to a reclass to HR Transfer Cost Center to correct January 2023 BCC Allocation that was posted in Feb 2023.

PacifiCorp

Attachment 18 - Imputed Interest Income on Cluster Study Deposits

Days in the year: 365

Description	Prior Year (month end) December month end	Current Year >> 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	Current Year 2023 December month end	Total
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%	
Imputed Interest Income - Readiness Deposits		**122,569.07**	**119,779.13**	**132,708.90**	**139,221.70**	**198,972.47**	**233,102.81**	**241,441.11**	**245,859.65**	**234,661.63**	**233,307.87**	**211,117.10**	**208,240.41**	**2,320,981.83**
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%	
Imputed Interest Income - Readiness Deposits		**386,872.64**	**376,930.53**	**419,641.24**	**455,785.75**	**630,462.32**	**711,774.90**	**738,912.60**	**757,015.86**	**707,341.66**	**674,246.70**	**584,572.92**	**564,396.42**	**7,007,953.54**
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%	
Imputed Interest Income - Site Control Deposits		**5,192.06**	**5,075.91**	**5,772.05**	**5,652.30**	**6,159.65**	**7,660.47**	**9,548.40**	**9,937.72**	**9,717.57**	**9,889.63**	**9,020.98**	**8,606.53**	**92,233.26**
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	
Total Imputed Interest Income		**514,633.77**	**501,785.57**	**558,122.18**	**600,659.75**	**835,594.45**	**952,538.17**	**989,902.10**	**1,012,813.23**	**951,720.86**	**917,444.19**	**804,711.01**	**781,243.36**	**9,421,168.64**

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)

PACIFICORP

Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952
5	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,105,361
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,105,361
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,109,169
9	Rate in $/kW - Yearly	(Line 7 / Line 8)	0.787102
10	Rate in $/kW - Monthly	((Line 7 / Line 8) / 12)	0.06559
11	Rate in $/kW - Weekly	((Line 7 / Line 8) / 52)	0.01514
12	Rate in $/kW - Daily On-Peak	(Line 11 / 5)	0.00303
13	Rate in $/kW - Daily Off-Peak	(Line 11 / 7)	0.00216
14	Rate in $/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in $/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PACIFICORP

Enclosure 3

Calculation of True-Up for the preceding calendar year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up
	Allocators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	33,170,529
2	Total Wages Expense		354.28b	386,417,387
3	Less A&G Wages Expense		354.27b	40,158,501
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886
5	**Wages & Salary Allocator**		(Line 1 / Line 4)	**9.5797%**
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	32,993,467,522
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,717,372,494
8	Accumulated Amortization	(Note N)	Attachment 5	759,100,341
9	Total Accumulated Depreciation		(Line 7 + 8)	12,476,472,835
10	Net Plant		(Line 6 - Line 9)	20,516,994,687
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,354,304,852
12	**Gross Plant Allocator**		(Line 11 / Line 6)	**25.3211%**
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,027,439,462
14	**Net Plant Allocator**		(Line 13 / Line 10)	**29.3778%**
	Plant Calculations			
	Plant In Service			
15	Transmission Plant In Service	(Note M)	Attachment 5	8,102,102,705
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	**Total Transmission Plant**		(Line 15 + Line 16)	**8,102,102,705**
18	General Plant	(Note N)	Attachment 5	1,501,198,836
19	Intangible Plant	(Note N)	Attachment 5	1,131,476,528
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,632,675,364
21	Wage & Salary Allocator		(Line 5)	9.5797%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	252,202,147
23	**Land Held for Future Use**	(Notes B & L)	Attachment 5	**2,112,145**
24	**Total Plant In Rate Base**		(Line 17 + Line 22 + Line 23)	**8,356,416,997**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	**2,199,330,258**
26	Accumulated General Depreciation	(Note N)	Attachment 5	572,207,123
27	Accumulated Amortization	(Note N)	(Line 8)	759,100,341
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,331,307,464
29	Wage & Salary Allocator		(Line 5)	9.5797%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	127,535,132
31	**Total Accumulated Depreciation and Amortization**		(Line 25 + Line 30)	**2,326,865,390**
32	**Total Net Property, Plant & Equipment**		(Line 24 - Line 31)	**6,029,551,607**
	Adjustments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	**(851,701,469)**
33b	**Excess or Deficient ADIT Balance**		Attachment 1B	**(317,200,646)**
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	**0**
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	**(5,516)**
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	**(10,944,955)**
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	**24,003,238**
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.5797%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	294,295,185
43	Wage & Salary Allocator		(Line 5)	9.5797%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	28,192,567
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,492,660
46	**Total Materials & Supplies Allocated to Transmission**		(Line 41 + Line 44 + Line 45)	**29,685,227**
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	267,724,261
48	1/8th Rule	(Note S)	Zero	0.0%
49	**Total Cash Working Capital Allocated to Transmission**		(Line 47 * Line 48)	**0**
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	**(172,469,876)**
51	**Total Adjustment to Rate Base**		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	**(1,298,633,997)**
52	**Rate Base**		(Line 32 + Line 51)	**4,730,917,610**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up
	Operations & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	257,483,856
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361
55	Less: Account 565		Attachment 5	165,141,904
56	**Transmission O&M**		(Lines 53 - 55)	**81,236,591**
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	1,929,760,436
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	5,369,323
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662
62	Less General Advertising Exp Account 930.1		320.191b	48,947
63	Less Membership Dues	(Note C)	Attachment 5	1,080,814
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690
65	Wage & Salary Allocator		(Line 5)	9.5797%
66	**Administrative & General Expenses Allocated to Transmission**		(Line 64 * Line 65)	**181,162,739**
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	**Subtotal - Accounts 928 and 930.1 - Transmission Related**		(Line 67 + Line 68)	**3,965,360**
70	Property Insurance Account 924	(Note F)	Attachment 5	5,369,323
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)	5,369,323
73	Gross Plant Allocator		(Line 12)	25.3211%
74	**A&G Directly Assigned to Transmission**		(Line 72 * Line 73)	**1,359,571**
75	**Total Transmission O&M**		(Lines 56 + 66 + 69 + 74)	**267,724,261**
	Depreciation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	**139,702,687**
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661
78	Intangible Amortization	(Note H)	Attachment 5	61,586,054
79	Total		(Line 77 + Line 78)	113,910,715
80	Wage & Salary Allocator		(Line 5)	9.5797%
81	**General Depreciation and Intangible Amortization Functionalized to Transmission**		(Line 79 * Line 80)	**10,912,294**
82	Abandoned Plant Amortization	(Note O)		0
83	**Total Transmission Depreciation & Amortization**		(Lines 76 + 81 + 82)	**150,614,981**
	Taxes Other Than Income			
84	**Taxes Other than Income Taxes**		Attachment 2	**46,264,380**
85	**Total Taxes Other than Income Taxes**		(Line 84)	**46,264,380**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)		2023 True-up 2023 Form 1 data True-up
	Return \ Capitalization Calculations				
	Long-Term Debt				
86	Account 221 Bonds		Attachment 14		10,262,073,077
87	Less Account 222 Reacquired Bonds		Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
89	Account 224 Other Long-term Debt		Attachment 14		0
90	**Gross Proceeds Outstanding Long-term Debt**		Sum Lines 86 through 89		**10,262,073,077**
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		26,147,759
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		54,548,130
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		2,190,880
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		17
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
96	**Net Proceeds Long Term Debt**		Sum Lines 90 through 95		**10,179,186,325**
	Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		486,803,423
98	Less Hedging Expense	(Note R)	Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,869,407
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		394,621
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		227
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
103	**Total Long Term Debt Cost**		Sum Lines 97 through 102		**492,067,224**
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		0
106	Account 207 Premium on Preferred Stock		Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		0
110	**Total Preferred Stock**		Sum Lines 104 through 109		**2,397,600**
111	**Preferred Dividend**		Attachment 14	(Enter positive)	**161,902**
	Common Stock				
112	Proprietary Capital		Attachment 14		10,301,551,338
113	Less: Total Preferred Stock		(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		82,824,114
115	Less: Account 219		Attachment 14		(9,228,081)
116	**Total Common Stock**		Sum Lines 112 through 115		**10,225,557,705**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.3125%**
127	**Investment Return = Rate Base * Rate of Return**			(Line 52 * Line 126)	**345,950,023**
	Composite Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			24.587%
132	T / (1-T)				32.602%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(224,705)
134	**ITC Adjust. Allocated to Trans. - Grossed Up**	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	**(297,964)**
135	**Income Tax Component =**	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	**75,445,965**
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,010)
135c	**Grossed up Excess or Deficient ADIT Amortization**	**Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)**		**Line 135b * 1 / (1-T)**	**(26,382,592)**
136	**Total Income Taxes**			(Line 134 + Line 135+ Line 135c)	**48,765,409**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up
	Revenue Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	6,029,551,607
138	Total Adjustment to Rate Base		(Line 51)	(1,298,633,997)
139	Rate Base		(Line 52)	4,730,917,610
140	Total Transmission O&M		(Line 75)	267,724,261
141	Total Transmission Depreciation & Amortization		(Line 83)	150,614,981
142	Taxes Other than Income		(Line 85)	46,264,380
143	Investment Return		(Line 127)	345,950,023
144	Income Taxes		(Line 136)	48,765,409
145	**Gross Revenue Requirement**		(Sum Lines 140 to 144)	**859,319,053**
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	8,102,102,705
147	Excluded Transmission Facilities	(Note J)	Attachment 15	351,717,354
148	Included Transmission Facilities		(Line 146 - Line 147)	7,750,385,351
149	Inclusion Ratio		(Line 148 / Line 146)	95.66%
150	Gross Revenue Requirement		(Line 145)	859,319,053
151	**Adjusted Gross Revenue Requirement**		(Line 149 * Line 150)	**822,015,475**
	Revenue Credits			
152	**Revenue Credits**		Attachment 3	**157,191,528**
153	**Net Revenue Requirement**		(Line 151 - Line 152)	**664,823,947**
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	859,319,053
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,447
156	Net Plant Carrying Charge		(Line 154 / Line 155)	14.5579%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	12.1912%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	5.5042%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	464,603,622
160	Increased Return and Taxes		Attachment 4	426,022,421
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	890,626,043
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,447
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	15.0883%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.7215%
165	**Net Revenue Requirement**		(Line 153)	664,823,947
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,022,332
168	Interest on Network Upgrade Facilities		Attachment 5	12,905,843
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,078
170	**Net Zonal Revenue Requirement**		(Line 165 + 166 + 167 + 168+ 169)	688,484,201
	Network Service Rate			
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	**14,109**
172	Rate ($/MW-year)		(Line 170 / 171)	**48,797**
173	**Network Service Rate** ($/MW-year)		(Line 172)	**48,797**

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up

Notes

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

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

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

H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.

J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.

M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.

N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.

O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA

T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952
5	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,105,361
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,105,361
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,109,169
9	Rate in $/kW - Yearly	(Line 7 / Line 8)	0.787102
10	Rate in $/kW - Monthly	((Line 7 / Line 8) / 12)	0.06559
11	Rate in $/kW - Weekly	((Line 7 / Line 8) / 52)	0.01514
12	Rate in $/kW - Daily On-Peak	(Line 11 / 5)	0.00303
13	Rate in $/kW - Daily Off-Peak	(Line 11 / 7)	0.00216
14	Rate in $/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in $/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	$822,015,475
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	$157,191,528
5	Interest on Network Upgrades	Attachment 5	$12,905,843
6	Transmission Incentive Credit	Attachment 7	$5,022,332
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	$688,484,201
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,109
	Rates:		
10	Transmission Rate ($/kW-year)	Line 8 / Line 9 / 1000	$48.796936
11	Transmission Rate ($/kW-month)	Line 10 / 12 months	$4.066411
12	Weekly Firm/Non-Firm Rate ($/kW-week)	Line 10 / 52 weeks	$0.938403
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days ($/kW)	Line 12 / 5 days	$0.187681
14	Off-Peak Days ($/kW)	Line 12 / 7 days	$0.134058
	Non-Firm Hourly Rates:		
15	On-Peak Hours ($/MWh)	Line 13 / 16 hours * 1000	$11.73
16	Off-Peak Hours ($/MWh)	Line 14 / 24 hours * 1000	$5.59

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.3778%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,514,007	(12,761,260)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	**(845,129,756)**

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		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190								
Employee Benefits								
287414	505.700	Accrued Retention Bonus	6,635	6,635	0	0	0	Accrual to record retention bonuses given to various company employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	0	1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	0	4,607,239	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	10,232,239	10,232,239	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:			0					
287249	415.839	NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:			0					
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0					
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0					
87341/287971	0.530/415.81	Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0					
287339	105.400	FAS 143 ARO Liability	79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0					
287100	- - - - -	Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audits	259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226	Deferred Revenue - Other	122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	355,567	355,567	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	890,943	890,943	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	492,602	492,602	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - - -	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	1,554,611	
Total			757,770,624	736,400,631	891,959	0	20,478,034	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

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

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

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

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(266,976,961)	(266,976,961)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0		0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other			0					
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(2)	(2)	0	0	0	
Subtotal - p277			(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	
2	ADIT-281	Sch. 281 Below	(122,977,940)	(122,977,940)	0	0	0	
3	ADIT-283	Sch. 283 Below	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	
4	ADIT-190	Sch. 190 Below	1,002,278,780	980,211,929	1,070,561	0	20,996,290	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,816,544,854)	(1,830,585,512)	(846,872,453)	9,714,899	(148,801,788)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.3778%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(846,872,453)	2,854,023	(14,254,750)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(858,273,181)
9	Beginning of Year Total (Attachment 1)				(834,882,503)	2,514,007	(12,761,260)	(845,129,756)
10	**Appendix A, line 33 input**	Line 8 for Projection and average of Lines 8 & 9 for True-Up						**(851,701,469)**

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	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190							
Employee Benefits							
287220 720.560 Pension Liability UMWA Withdrawal		19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - non current		5,513,378	0	0	0	5,513,378	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324 720.200 Deferred Comp. Accrual - Cash Basis		1,667,845	0	0	0	1,667,845	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis		617,513	0	0	0	617,513	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.300 Pension/Retirement Accrual - Cash Basis		245,912	245,912	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332 505.600 Vacation Accrual-Cash Basis (2.5 mos)		7,857,423	0	0	0	7,857,423	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasatch workers comp reserve		374,065	0	0	0	374,065	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399 920.150 FAS 112 Book Reserve - Post Employee Benefits		4,966,066	0	0	0	4,966,066	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462 720.820 FAS 158 SERP Liability		10,160,133	10,160,133	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249 415.839 NonCurr Liab - Frozen MTM		0	0	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
286945 715.295 RL - OR Fly Ash		158,887	158,887	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286952 715.296 RL - WA Fly Ash		835,944	835,944	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
287045 610.155 RL - WA - Plant Closure Costs		999,988	999,988	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047 610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR		2,683,254	2,683,254	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048 705.425 RL - Bridger Accelerated Depreciation - WA		1,880,438	1,880,438	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049 705.352 RL - Klamath Dams Removal - CA		64,362	64,362	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287055 705.344 RL - Income Tax Deferral - WA		1,445,846	1,445,846	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056 705.345 RL - Income Tax Deferral - WY		207,551	207,551	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287058 100.119 RL - Income Tax Property Flowthrough - Other		(14,169,390)	(14,169,390)	0	0	0	Represents the gross-up on certain flowthrough balances unrelated to AFUDC Equity that were removed from PowerTax and will be amortized outside of PowerTax.
287061 705.346 RL - Protected PP&E EDIT Amortization - CA		173,292	173,292	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287063 705.348 RL - Protected PP&E EDIT Amortization - OR		439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065 705.350 RL - Protected PP&E EDIT Amortization - WA		1,570,068	1,570,068	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066 705.351 RL - Protected PP&E EDIT Amortization - WY		1,693,871	1,693,871	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287068 705.302 RL - Deferred Gains - TerraPower		113,616	113,616	0	0	0	Regulatory liability established to defer a gain on sale of property as part of an agreement with TerraPower. The gain recognized will be deferred and given back to customers in a future proceeding.
287069 705.242 RL - UT Bill Assistance		(124,221)	(124,221)	0	0	0	Regulatory liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an additional credit on their bill.

287111	705.287	RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	18,672,574	18,672,574	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	16,859,840	16,859,840	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	(1)	(1)	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287171	415.940	RL - Steam Decommissioning - CA	182,598	182,598	0	0	0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
287173	415.942	RL - Steam Decommissioning - WA	2,632,942	2,632,942	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(4,398)	(4,398)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	535,029	535,029	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	57,330	57,330	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,293,000	2,293,000	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	441,821	441,821	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287195	705.284	RL - Non-Property EDIT - WA	130,477	130,477	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	2,054,356	2,054,356	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	86,430	86,430	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287237	705.755	RL - Noncurrent Reclass - Other	17,850	17,850	0	0	0	Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	47,181	47,181	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	40,068	40,068	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271	705.336	RL - Sale of RECs - UT	521,972	521,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	42,972	42,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	72,370	72,370	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,461,498	1,461,498	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,851,366	16,851,366	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	197,621	197,621	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,123,647	1,123,647	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	445,606	445,606	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(583,772)	(583,772)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	425,832	425,832	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287474	705.271	RL - Blue Sky Program WA	132,483	132,483	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	46,276	46,276	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,575,468	1,575,468	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	51,818	51,818	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	150,585	150,585	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
State Carryforwards								
287280	DTA State Charitable Contribution Limitation		127,625	127,625	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		81,489,520	81,489,520	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(17,139,600)	(17,139,600)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287494	DTA Idaho ITC Carryforward		19,619,515	19,619,515	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		116,932	116,932	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797	310.530/415.8	Injuries & Damages Accrual - Cash Basis	338,021,556	338,021,556	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	85,238,575	85,238,575	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287953	220.105	Allowance for A/R	7,484,416	7,484,416	0	0	0	Represents a reserve against revenues booked as part of the OATT true-up.
287100	- - - - -	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	348,246	348,246	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	11,388	11,388	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,457,889	2,457,889	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	20,416,204	20,416,204	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	555,225	555,225	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	640,242	640,242				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	197,342	197,342	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	150,256	150,256	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	31,597	31,597	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	1,070,561	0	1,070,561	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	294,101	294,101	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287807	- - - - -	Non-curr def fed tax cor ben of int	468,582	468,582	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Non-current state benefit of interest on uncertain positions.

Rounding	1	1	0	0	0	
Subtotal - p234	928,229,377	904,639,878	1,070,561	0	22,518,938	
Less FASB 109 Above if not separately removed	(75,572,051)	(75,572,051)	0	0	0	
Less FASB 106 Above if not separately removed	1,522,648	0	0	0	1,522,648	
Total	1,002,278,780	980,211,929	1,070,561	0	20,996,290	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 281								
Electric:								
287960	- - - - -	Accelerated Pollution Control Facilities Depreciation	(122,977,940)	(122,977,940)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(122,977,940)	(122,977,940)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(122,977,940)	(122,977,940)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 282								
287605	105.147	§1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(3,880,952)	(3,880,952)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	(1)	(1)	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	263,378,900	263,378,900	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(302,952)	0	0	(302,952)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,687,390,575	3,687,390,575	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,756,251	5,756,251	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	26,391,653	26,391,653	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	- - - - -	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	- - - - -	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0	(41,664,878)	PowerTax Report #257: Intangible Book Allocation Group.
287605	- - - - -	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,980)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	408,293,628	408,293,628	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(284,893,580)	(284,893,580)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,241,377	1,241,377	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(214,524,157)	(214,524,157)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.

287605	105.139	Equity AFUDC	(186,936,916)	(186,936,916)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,985,364,521)	(5,985,364,521)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(112,832,580)	(112,832,580)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	449,566	449,566	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(266,133)	(266,133)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	25,576,951	25,576,951	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(591,871,391)	(591,871,391)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287057	100.119	RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,276,645)	(190,276,645)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287072	105.271	Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287073	105.272	Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287074	105.273	Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287075	105.274	Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287076	105.275	Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
	Rounding		(4)	(4)	0	0	0	
Subtotal - p275			(3,253,177,664)	(2,254,150,839)	(847,943,014)	19,576,927	(170,660,738)	
Less FASB 109 Above if not separately removed			(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	

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

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(495,128)	(495,128)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,187,618)	(1,187,618)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(310,426)	(310,426)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(818,444)	(818,444)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,213,520)	(17,213,520)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(879,663)	(879,663)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(7,962,098)	(7,962,098)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286951	415.533	RA - GRC Memo Account - CA	(4,059,626)	(4,059,626)	0	0	0	Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue Requirement Memorandum Account.
286910	415.200	RA - OR Transportation Electrification Pilot	351,265	351,265	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	230,223	230,223	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(542,952)	(542,952)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	59,703	59,703	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(1,834,885)	(1,834,885)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(15,499)	(15,499)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
287070	415.445	RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)	0	0	0	Regulatory asset established to defer the Lower Klamath Project Assets that are probably of recovery.
286913	415.720	RA - Community Solar - OR	(709,262)	(709,262)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(9,620,043)	(9,620,043)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(2,533,306)	(2,533,306)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	(126,737)	(126,737)	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	265,407	265,407	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286928	415.833	RA - Pension Settlement - CA	(318,527)	(318,527)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	56,047	56,047	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(1,916,860)	(1,916,860)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	37,303	37,303	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(65)	(65)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(103,406)	(103,406)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(159,593)	(159,593)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(37,274,181)	(37,274,181)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(197,620)	(197,620)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583	415.826	RA - Pension Settlement - WA	(992,079)	(992,079)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	1,033,332	1,033,332	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(36,963)	(36,963)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	0	0	0	Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(52,246)	(52,246)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(546)	(546)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(35,269,669)	(35,269,669)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
286948	415.681	RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0	0		Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Washington rates.
287642	105.401	RA - ARO	(73,292,878)	(73,292,878)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	17,850	17,850	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0	0	0	Regulatory asset established to record the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the difference between actual and allocated REC revenue will be credited or charged to customers.
287840	415.410	RA - Energy West Mining	(39,417,361)	(39,417,361)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	234,693	234,693	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	890,831	890,831	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287649	730.170	RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0	0	0	Regulatory asset established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287977	415.885	RA - Noncurrent Reclass Other	(17,850)	(17,850)	0	0	0	Regulatory account used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance of results in a credit balance instead of a debit balance.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)	(113,384,092)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(86,053)	(86,053)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(14,033)	(14,033)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(453,432)	(453,432)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(27,685)	(27,685)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287747	705.240	RA - Alt Rate for Energy Program - (CARE) - CA Current	(151,631)	(151,631)	0	0	0	Regulatory asset established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287917	705.451	RL - Property Insurance Reserve - OR	(6,920,917)	(6,920,917)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(489,843)	(489,843)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(454,717)	(454,717)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(329,847)	(329,847)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(272,868)	(272,868)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(545,004)	(545,004)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(675,137,414)	(666,138,046)	0	(9,862,028)	862,660	
Less FASB 109 Above if not separately removed			(86,766)	(86,766)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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.

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

Summary Table: (Excess) / Deficient ADIT		
Source	**Rate Base Adjustment**	**Income Tax Allowance**
Att 1B - 2017 TCJA	(317,200,646)	(19,896,010)
Total	**(317,200,646)**	**(19,896,010)**
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

		Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
Description	**FERC Acct.**	**Pre-Tax Rate Change**	**Post-Tax Rate Change**		**Total**	**Protected**	**Non-Protected**
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324		62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)		(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)		(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)		(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		**(4,975,928,708)**	**(3,150,254,812)**		**(1,825,673,896)**	**(1,316,688,743)**	**(508,985,153)**
Other Regulatory Assets	182	407,152,267	217,034,312		190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(419,440)	(223,047)		(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		**(4,569,194,881)**	**(2,933,443,547)**		**(1,635,751,334)**	**(1,316,688,743)**	**(319,062,591)**
Gross-Up					(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	**254**				**(2,169,045,527)**	**(1,745,960,874)**	**(423,084,653)**

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

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

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

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

			FERC Transmission Allocable Excess Deferred Income Tax																
			Protected (Excess) / Deficient ADIT (RSGM)											Formula Rate Inputs					
			Transmission (344,474,995)			General (5,796,735)			Intangible (1,395,176)			Non-Protected (Excess) / Deficient ADIT (57,219,915)		Annual Amortization	Unamortized (Excess) / Deficient ADIT				
#	Year	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)
4.	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)
5.	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)
6.	12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)
7.	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)	- - -	0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)
8.	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)	- - -	0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)
9.	12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)	- - -	0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)
10.	12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)	- - -	0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)
11.	12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)	- - -	0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)
12.	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)	- - -	0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)
13.	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)	- - -	0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)
14.	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)	- - -	0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)
15.	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)	- - -	0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)
16.	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)	- - -	0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)
17.	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)	- - -	0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)
18.	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)	- - -	0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)
19.	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	- - -	0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)
20.	12/31/2037	53.2	(6,475,094)	(211,932,636)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)
21.	12/31/2038	53.2	(6,475,094)	(205,457,542)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)
22.	12/31/2039	53.2	(6,475,094)	(198,982,448)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)
23.	12/31/2040	53.2	(6,475,094)	(192,507,354)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)
24.	12/31/2041	53.2	(6,475,094)	(186,032,260)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)
25.	12/31/2042	53.2	(6,475,094)	(179,557,166)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)
26.	12/31/2043	53.2	(6,475,094)	(173,082,072)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)
27.	12/31/2044	53.2	(6,475,094)	(166,606,978)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)
28.	12/31/2045	53.2	(6,475,094)	(160,131,884)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)
29.	12/31/2046	53.2	(6,475,094)	(153,656,790)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)
30.	12/31/2047	53.2	(6,475,094)	(147,181,696)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)
31.	12/31/2048	53.2	(6,475,094)	(140,706,602)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)
32.	12/31/2049	53.2	(6,475,094)	(134,231,508)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)
33.	12/31/2050	53.2	(6,475,094)	(127,756,414)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)
34.	12/31/2051	53.2	(6,475,094)	(121,281,320)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)
35.	12/31/2052	53.2	(6,475,094)	(114,806,226)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)
36.	12/31/2053	53.2	(6,475,094)	(108,331,132)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)
37.	12/31/2054	53.2	(6,475,094)	(101,856,038)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)
38.	12/31/2055	53.2	(6,475,094)	(95,380,944)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)
39.	12/31/2056	53.2	(6,475,094)	(88,905,850)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)
40.	12/31/2057	53.2	(6,475,094)	(82,430,756)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)
41.	12/31/2058	53.2	(6,475,094)	(75,955,662)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)
42.	12/31/2059	53.2	(6,475,094)	(69,480,568)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)
43.	12/31/2060	53.2	(6,475,094)	(63,005,474)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)
44.	12/31/2061	53.2	(6,475,094)	(56,530,380)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)
45.	12/31/2062	53.2	(6,475,094)	(50,055,286)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)
46.	12/31/2063	53.2	(6,475,094)	(43,580,192)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43,580,192)
47.	12/31/2064	53.2	(6,475,094)	(37,105,098)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)
48.	12/31/2065	53.2	(6,475,094)	(30,630,004)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)
49.	12/31/2066	53.2	(6,475,094)	(24,154,910)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)
50.	12/31/2067	53.2	(6,475,094)	(17,679,816)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)
51.	12/31/2068	53.2	(6,475,094)	(11,204,722)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

#	Gross-Up**	ADIT**	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
1.	(133,306,917)	(542,193,738)	(542,193,738)	133,307,006
2.	(126,469,191)	(514,382,938)	(514,382,938)	126,469,275
3.	(119,631,466)	(486,572,139)	(486,572,139)	119,631,546
4.	(113,144,889)	(460,189,551)	(460,189,551)	113,144,964
5.	(106,658,312)	(433,806,963)	(433,806,963)	106,658,383
6.	(100,171,735)	(407,424,376)	(407,424,376)	100,171,802
7.	(97,933,957)	(398,322,752)	(398,322,752)	97,934,022
8.	(95,696,178)	(389,221,127)	(389,221,127)	95,696,242
9.	(93,458,399)	(380,119,502)	(380,119,502)	93,458,461
10.	(91,220,621)	(371,017,878)	(371,017,878)	91,220,682
11.	(88,982,842)	(361,916,253)	(361,916,253)	88,982,901
12.	(86,745,064)	(352,814,629)	(352,814,629)	86,745,122
13.	(84,507,285)	(343,713,004)	(343,713,004)	84,507,341
14.	(82,269,507)	(334,611,380)	(334,611,380)	82,269,562
15.	(80,031,728)	(325,509,755)	(325,509,755)	80,031,781
16.	(77,793,950)	(316,408,131)	(316,408,131)	77,794,002
17.	(75,556,171)	(307,306,506)	(307,306,506)	75,556,221
18.	(73,318,393)	(298,204,882)	(298,204,882)	73,318,442
19.	(71,206,162)	(289,613,862)	(289,613,862)	71,206,209
20.	(69,095,126)	(281,027,762)	(281,027,762)	69,095,172
21.	(66,984,090)	(272,441,632)	(272,441,632)	66,984,134
22.	(64,873,054)	(263,855,502)	(263,855,502)	64,873,097
23.	(62,762,018)	(255,269,372)	(255,269,372)	62,762,059
24.	(60,650,982)	(246,683,242)	(246,683,242)	60,651,022
25.	(58,539,945)	(238,097,111)	(238,097,111)	58,539,984
26.	(56,428,909)	(229,510,981)	(229,510,981)	56,428,947
27.	(54,317,873)	(220,924,851)	(220,924,851)	54,317,909
28.	(52,206,837)	(212,338,721)	(212,338,721)	52,206,872
29.	(50,095,801)	(203,752,591)	(203,752,591)	50,095,835
30.	(47,984,765)	(195,166,461)	(195,166,461)	47,984,797
31.	(45,873,729)	(186,580,331)	(186,580,331)	45,873,760
32.	(43,762,693)	(177,994,201)	(177,994,201)	43,762,722
33.	(41,651,657)	(169,408,071)	(169,408,071)	41,651,685
34.	(39,540,621)	(160,821,941)	(160,821,941)	39,540,647
35.	(37,429,585)	(152,235,811)	(152,235,811)	37,429,610
36.	(35,318,549)	(143,649,681)	(143,649,681)	35,318,572
37.	(33,207,513)	(135,063,551)	(135,063,551)	33,207,535
38.	(31,096,477)	(126,477,421)	(126,477,421)	31,096,498
39.	(28,985,441)	(117,891,291)	(117,891,291)	28,985,460
40.	(26,874,405)	(109,305,161)	(109,305,161)	26,874,423
41.	(24,763,369)	(100,719,031)	(100,719,031)	24,763,385
42.	(22,652,333)	(92,132,901)	(92,132,901)	22,652,348
43.	(20,541,297)	(83,546,771)	(83,546,771)	20,541,310
44.	(18,430,261)	(74,960,641)	(74,960,641)	18,430,273
45.	(16,319,225)	(66,374,511)	(66,374,511)	16,319,236
46.	(14,208,189)	(57,788,381)	(57,788,381)	14,208,198
47.	(12,097,152)	(49,202,250)	(49,202,250)	12,097,160
48.	(9,986,116)	(40,616,120)	(40,616,120)	9,986,123
49.	(7,875,080)	(32,029,990)	(32,029,990)	7,875,086
50.	(5,764,044)	(23,443,860)	(23,443,860)	5,764,048
51.	(3,653,008)	(14,857,730)	(14,857,730)	3,653,011

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

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

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

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

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

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

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

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

		FERC Transmission Allocable Excess Deferred Income Tax													Formula Rate Inputs		
			Protected (Excess) / Deficient ADIT (RSGM)									Non-Protected (Excess) / Deficient ADIT				Unamortized (Excess) / Deficient ADIT	
			Transmission			General			Intangible								
			[Intial Balance]			[Intial Balance]			[Intial Balance]			[Intial Balance]					
#	**Year**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Annual Amortization ATT 1B - ADIT**	**End. Balance**	**Average ATT 1B - ADIT**
1.																
2.																
3.																
4.																
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6.																
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50.																
51.																

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

Tax Rate	**Gross-Up Factor**	**(Excess) / Deficient ADIT**	**Gross-Up****	**Regulatory Asset / (Liability)**	**ADIT Asset / (Liability)****

Attachment 2 - Taxes Other Than Income Worksheet

	Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
	Real Property	152,670,779		
	Possessory taxes	629,686		
1	**Total Plant Related**	153,300,465	29.3778%	45,036,288
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	**Total Labor Related**	0	9.5797%	0
	Other Included		Net Plant Allocator	
	Annual Report	125,857		
	Foreign Insurance Premium - Federal Insurance Tax	4,054,486		
3	**Total Other Included**	4,180,343	29.3778%	1,228,092
4	**Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)**	157,480,808		**46,264,380**
	Currently Excluded			
	Local Franchise	37,828,422		
	Montana Energy License	374,275		
	Montana Wholesale Energy	268,115		
	Idaho Generation Tax (KWh)	58,921		
	Oregon Department of Energy	1,438,991		
	Wyoming Wind Generation Tax	2,091,917		
	Washington Public Utility Tax	15,634,904		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	51,913		
5	**Subtotal Excluded Taxes**	57,747,458		
6	**Total Other Taxes Included and Excluded (Line 4 + Line 5)**	215,228,266		
	Total Other Taxes			
7	114.14c	215,228,266		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			1,343,367
2	Pole Attachments - Transmission Related			381,123
3	Distribution Underbuild - Transmission Related		*detail below*	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		*detail below*	60,173
6	**Account 454 subtotal**		(Sum Lines 1-5)	**4,318,131**
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	7,126,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	143,374,805
10	Facilities Charges including Interconnection Agreements	Note 2		2,092,797
11	Transmission maintenance revenue		Account 456.2	279,761
12	**Account 456 subtotal**		(Sum Lines 7-11)	**152,873,397**
13	Appendix A input: **Gross Revenue Credits**		(Sum Lines 6 &12)	**157,191,528**

Detail for selected items above

Miscellaneous General Revenues		
Rents - General		178,857
One Utah Center and North Temple office subleases		0
Parking Rent: Lloyd Center, Portland, Oregon		449,271
Rents - Common Affiliate - Kern River		0
Rents - Non-Common		0
Total Miscellaneous General Revenue		628,128
Wages & Salary Allocator		9.58%
Total Allocated Miscellaneous General Revenue		**60,173**
Distribution Underbuild		
Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
Distribution Underbuild - Transmission related		**555,768**

Notes

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 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

	Return and Taxes with 100 Basis Point increase in ROE				
A	100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 127 + Line 137 from below	426,022,421
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))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.39%
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.81%**
127	**Investment Return = Rate Base * Rate of Return**			**(Line 52 * Line 126)**	**369,559,688**

Composite Income Taxes

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			21.00%
129	SIT = State Income Tax Rate or Composite			4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.59%
132	CIT = T / (1-T)			32.60%
133	1 / (1-T)			132.60%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	(224,705)
135	**ITC Adjust. Allocated to Trans. - Grossed Up**		(Line 134 * (1 / (1 - Line 131)	**(297,964)**
136	**Income Tax Component =**	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		83,143,289
136b	**Grossed up Excess or Deficient ADIT Amortization**	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	(26,382,592)
137	**Total Income Taxes**			**56,462,733**

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
		Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	1	December	204.58b		2022	8,046,307,902	-
	2	January	Monthly Balances		2023	8,050,950,406	
	3	February	Monthly Balances		2023	8,062,987,841	
	4	March	Monthly Balances		2023	8,057,868,017	
	5	April	Monthly Balances		2023	8,059,091,826	
	6	May	Monthly Balances		2023	8,060,189,387	
	7	June	Monthly Balances		2023	8,091,129,655	
	8	July	Monthly Balances		2023	8,105,985,796	
	9	August	Monthly Balances		2023	8,125,398,434	
	10	September	Monthly Balances		2023	8,135,361,280	
	11	October	Monthly Balances		2023	8,149,412,951	
	12	November	Monthly Balances		2023	8,171,206,100	
	13	December	204.58g		2023	8,211,445,572	-
15	14	**Transmission Plant In Service**	(sum lines 1-13) /13	(Note M)	True-up	**8,102,102,705**	Appendix A input
		Calculation of Distribution Plant In Service	Source		Year	Balance	
	15	December	204.75b		2022	8,466,404,321	-
	16	January	Monthly Balances		2023	8,495,068,456	
	17	February	Monthly Balances		2023	8,521,034,487	
	18	March	Monthly Balances		2023	8,567,192,137	
	19	April	Monthly Balances		2023	8,602,086,554	
	20	May	Monthly Balances		2023	8,626,998,136	
	21	June	Monthly Balances		2023	8,678,761,553	
	22	July	Monthly Balances		2023	8,723,463,659	
	23	August	Monthly Balances		2023	8,766,867,463	
	24	September	Monthly Balances		2023	8,829,476,843	
	25	October	Monthly Balances		2023	8,870,530,761	
	26	November	Monthly Balances		2023	8,907,779,605	
	27	December	204.75g		2023	9,049,257,838	-
	28	**Distribution Plant In Service**	(sum lines 15-27) /13		True-up	8,700,378,601	
		Calculation of Intangible Plant In Service	Source		Year	Balance	
	29	December	204.5b		2022	1,128,981,210	-
	30	December	204.5g		2023	1,133,971,846	-
19	31	**Intangible Plant In Service**	(sum lines 29 & 30) /2	(Note N)	True-up	**1,131,476,528**	Appendix A input
		Calculation of General Plant In Service	Source		Year	Balance	
	32	December	204.99b		2022	1,465,275,063	-
	33	December	204.99g		2023	1,537,122,609	-
18	34	**General Plant In Service**	(sum lines 32 & 33) /2	(Note N)	True-up	**1,501,198,836**	Appendix A input
		Calculation of Production Plant In Service	Source		Year	Balance	
	35	December	204.46b		2022	13,506,299,204	-
	36	January	Monthly Balances		2023	13,494,439,802	
	37	February	Monthly Balances		2023	13,496,304,240	
	38	March	Monthly Balances		2023	13,499,150,961	
	39	April	Monthly Balances		2023	13,512,540,174	
	40	May	Monthly Balances		2023	13,544,846,085	
	41	June	Monthly Balances		2023	13,541,398,150	
	42	July	Monthly Balances		2023	13,541,699,724	
	43	August	Monthly Balances		2023	13,543,129,805	
	44	September	Monthly Balances		2023	13,589,703,534	
	45	October	Monthly Balances		2023	13,608,634,264	
	46	November	Monthly Balances		2023	13,723,270,141	
	47	December	204.46g		2023	13,656,624,982	-
	48	**Production Plant In Service**	(sum lines 35-47) /13		True-up	13,558,310,851	
	49	Electric Plant Sold	204.102g			0	-
6	50	**Total Plant In Service**	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	**32,993,467,522**	Appendix A input

Accumulated Depreciation Worksheet

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
		Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	51	December	Prior year 219.25c		2022	2,146,075,860	-
	52	January	Monthly Balances		2023	2,155,421,574	
	53	February	Monthly Balances		2023	2,164,629,842	
	54	March	Monthly Balances		2023	2,164,526,202	
	55	April	Monthly Balances		2023	2,175,134,391	
	56	May	Monthly Balances		2023	2,185,791,599	
	57	June	Monthly Balances		2023	2,196,268,594	
	58	July	Monthly Balances		2023	2,207,262,588	
	59	August	Monthly Balances		2023	2,216,235,417	
	60	September	Monthly Balances		2023	2,231,529,165	
	61	October	Monthly Balances		2023	2,240,712,225	
	62	November	Monthly Balances		2023	2,249,169,892	
	63	December	219.25c		2023	2,258,536,004	-
25	64	**Transmission Accumulated Depreciation**	(sum lines 51-63) /13	(Note M)	True-up	**2,199,330,258**	Appendix A input
		Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	65	December	Prior year 219.26c		2022	3,234,824,181	-
	66	January	Monthly Balances		2023	3,242,267,694	
	67	February	Monthly Balances		2023	3,251,781,751	
	68	March	Monthly Balances		2023	3,261,741,117	
	69	April	Monthly Balances		2023	3,270,786,586	
	70	May	Monthly Balances		2023	3,279,324,172	
	71	June	Monthly Balances		2023	3,290,369,939	
	72	July	Monthly Balances		2023	3,299,691,676	
	73	August	Monthly Balances		2023	3,309,636,825	
	74	September	Monthly Balances		2023	3,317,092,307	
	75	October	Monthly Balances		2023	3,326,521,498	
	76	November	Monthly Balances		2023	3,335,206,347	
	77	December	219.26c		2023	3,342,434,416	-
	78	**Distribution Accumulated Depreciation**	(sum lines 65-77) /13		True-up	3,289,359,885	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December	Prior year 200.21c		2022	736,465,711	-
	80	December	200.21c		2023	781,734,972	-
8	81	**Accumulated Intangible Depreciation**	(sum lines 79 & 80) /2	(Note N)	True-up	**759,100,341**	Appendix A input
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2022	565,097,827	-
	83	December	219.28c		2023	579,316,418	-
26	84	**Accumulated General Depreciation**	(sum lines 82 & 83) /2	(Note N)	True-up	**572,207,123**	Appendix A input
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	85	December	Prior year 219.20 through 219.24		2022	5,395,121,233	
	86	January	Monthly Balances		2023	5,435,627,506	
	87	February	Monthly Balances		2023	5,481,685,610	
	88	March	Monthly Balances		2023	5,530,472,636	
	89	April	Monthly Balances		2023	5,577,198,834	
	90	May	Monthly Balances		2023	5,626,354,394	
	91	June	Monthly Balances		2023	5,657,686,844	
	92	July	Monthly Balances		2023	5,703,191,891	
	93	August	Monthly Balances		2023	5,747,447,629	
	94	September	Monthly Balances		2023	5,799,544,890	
	95	October	Monthly Balances		2023	5,843,807,627	
	96	November	Monthly Balances		2023	5,890,558,837	
	97	December	219.20 through 219.24		2023	5,845,480,037	-
	98	**Production Accumulated Depreciation**	(sum lines 85-97) /13		True-up	5,656,475,228	
7	99	**Accumulated Depreciation (Total Electric Plant)**	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	**11,717,372,494**	Appendix A input
	100	**Total Accumulated Depreciation**	(sum lines 64, 78, 81, 84, & 98)		True-up	12,476,472,835	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
	Undistributed Stores Expense		Prior Year	227.16c	0	
			Current Year	227.16c	0	
39		(Note N)	**Appendix A input**	True-up	**0**	beg-of-year and end-of-year average
	Construction Materials & Supplies		Prior Year	227.5c	251,987,732	
			Current Year	227.5c	336,602,638	
42		(Note N)	**Appendix A input**	True-up	**294,295,185**	beg-of-year and end-of-year average
	Transmission Materials & Supplies		Prior Year	227.8c	1,327,748	
			Current Year	227.8c	1,657,571	
45		(Note N)	**Appendix A input**	True-up	**1,492,660**	beg-of-year and end-of-year average

ITC Adjustment

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission related portion	**Appendix A input**	Details
	Amortized Investment Tax Credit				Net Plant Allocator		
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(764,880)	29.38%	**(224,705)**	
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base						
		Current beg of year balance	266 footnotes	20,920			
		Current end of year balance	266 footnotes	16,629			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	18,775	29.38%	**5,516**	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total		Details
	Excluded Membership Dues Expense					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	326,563		326,563	
	American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
	Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
	Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
	Clean Power	component of 335 Ln 1b	5,443		5,443	
	Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
	Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
	North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
	Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
	Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
	Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
	UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
	Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
	Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
		Page 335, Line 1 Subtotal	1,878,799			
	Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 6 - 34	Page 335, Lines 7-34	311,669		311,669	
	Other (Individually less than $5,000)	Page 335, Line 35	118,985		118,985	
	Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
63	Total	(Note C)	**Appendix A Input**		**1,080,814**	
	PBOP					
	Fixed PBOP expense		Annual Update Informational Filing		1,236,851	
	Actual PBOP expense		Attachement 17		1,236,851	
58	Adjusted total (Current year actual)		**Appendix A Input**	True-up	**0**	Authorized Filled Expense minus Actual Expense
	Property Insurance					
	Property Insurance Account 924		320.185b		5,369,323	
70		(Note F)	**Appendix A Input**		**5,369,323**	

PacifiCorp
Attachment 5 - Cost Support

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
	Directly Assigned A&G					
	Specific Transmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
	Annual Fee	350.20d	3,396,191	3,396,191		
	Annual Fee - hydro	350.21d	4,046,608		4,046,608	
	Transmission Rate Case	350.22d	251,125	251,125		
	Other Regulatory	350.23d	1,133,247	318,044	815,203	
67	**Total**	sum	8,827,171	**3,965,360**	4,861,811	

Safety Related Advertising Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related **Appendix A Input**	Non-safety Related	Details
	Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Education and Out Reach Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach **Appendix A Input**	Other	Details
	Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related **Appendix A input**	Details
53	**Transmission O&M**	320.112b	258,593,957	(1,110,101)	**257,483,856**	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952			
	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366			
54	**Less: Cost of Providing Ancillary Services Accounts 561.0-5**	sum	11,105,361	0	**11,105,361**	Adjustment for Ancillary Services Accounts 561-561.5
55	**Less: Account 565**	320.96b	165,141,904	0	**165,141,904**	

Facility Credits under Section 30.9 of the OATT

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
	Net Revenue Requirement		
166	Facility Credits under Section 30.9 of the OATT	**0**	Appendix A Input
168	Interest on Network Upgrade Facilities	**12,905,843**	Appendix A Input

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & Documentation
	Interest on Deposits				
	Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits			15,153,246	
	Imputed Interest income	Attachment 18	Enter Negative	(9,421,169)	
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits			**5,732,078**	Appendix A Input

Other adjustments to rate base

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
	Network Upgrade Balance					
			Prior Year	Enter negative	(154,590,849)	
			Current Year	Enter negative	(190,348,903)	
50	Network Upgrade Balance	(Note N)	Appendix A input	True-up	**(172,469,876)**	beg-of-year and end-of-year average

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	
	Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	139,702,687	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	**Transmission Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**139,702,687**	Appendix A Input
	General Plant				
	Depreciation expense (403)	(Note H)	336.10b	51,650,631	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	674,030	
77	**General Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**52,324,661**	Appendix A Input
	Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	61,586,054	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	**Total Intangible Amortization**	(Note H)	sum	**61,586,054**	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

$ - Rev Req based on Year 1 data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 — TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

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

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

	Plant In Service (M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (J x L)	(O) Other Transmission PIS (M / 13)	(P) Energy Gateway (N / 13)	CWIP (Q) Transmission CWIP Amount (K x L)	(R) Transmission CWIP (O / 13)	(S) Input/Total
Jan	-	-	-	-	-	-	
Feb	-	-	-	-	-	-	
Mar	-	-	-	-	-	-	
Apr	-	-	-	-	-	-	
May	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	
Jul	-	-	-	-	-	-	
Aug	-	-	-	-	-	-	
Sep	-	-	-	-	-	-	
Oct	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	
Dec	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Input to Line 16 of Appendix A — **Not for true-up**
Input to Line 34 of Appendix A — **Not for true-up**

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

4 May Year 2 — Post results of Step 3

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

5 June Year 2 — Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)

$ -

6 April Year 3 — TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)

$ - Rev Req based on Prior Year data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

7 April Year 3 — Reconciliation - actual data

$ - Result of Formula for Reconciliation — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

$ - Schedule 1 Reconciliation

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	-
Feb	10.5	-
Mar	9.5	-
Apr	8.5	-
May	7.5	-
Jun	6.5	-
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total Estimated Depreciation for Attachment 7		-

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line				
1	New Plant Carrying Charge			
2	**Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)**			
		Formula Line		
3	A	157	Net Plant Carrying Charge without Depreciation	12.1912%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.7215%
5	C		Line B less Line A	0.5304%
6	**FCR if CIAC**			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	5.5042%

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

			Transmission CWIP (Energy Gateway only)	Transmission PIS Actuals (Energy Gateway Segment B-H)	Transmission PIS Projection (Energy Gateway Segment B-H)	
8	Useful life of the project	Life		58.00	58.00	
9	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No	
10	Input the allowed increase in ROE	Increased ROE (basis points)	0	50	50	
11	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	9.8% ROE	12.1912%	12.1912%	12.1912%	12.1912%
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project	12.1912%	12.4563%	12.4563%	12.1912%
13	13 Month Net Plant or CWIP Balance	Investment	-	1,893,870,114	- -	-
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-	32,652,933	-	-

		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	39,852,891	-	-	-	-	-	-	$ 39,852,891		$ 39,852,891	
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	40,614,581	-	-	-	-	-	-	$ 40,614,581	$ 40,614,581		$ 761,690
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	109,320,495	-	-	-	-	-	-	$ 109,320,495		$ 109,320,495	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	111,399,877	-	-	-	-	-	-	$ 111,399,877	$ 111,399,877		$ 2,079,382
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	109,766,905	-	-	-	-	-	-	$ 109,766,905		$ 109,766,905	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	111,850,931	-	-	-	-	-	-	$ 111,850,931	$ 111,850,931		$ 2,084,026
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	145,366,132	-	-	-	-	-	-	$ 145,366,132		$ 145,366,132	
22	W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	148,121,816	-	-	-	-	-	-	$ 148,121,816	$ 148,121,816		$ 2,755,685
23	W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	163,047,620	-	-	-	-	-	-	$ 163,047,620		$ 163,047,620	
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	166,134,564	-	-	-	-	-	-	$ 166,134,564	$ 166,134,564		$ 3,086,944
25	W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	189,383,092	-	-	-	-	-	-	$ 189,383,092		$ 189,383,092	
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	192,963,584	-	-	-	-	-	-	$ 192,963,584	$ 192,963,584		$ 3,580,492
27	W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,750,244	-	-	-	-	-	-	$ 207,750,244		$ 207,750,244	
28	W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,630,113	-	-	-	-	-	-	$ 211,630,113	$ 211,630,113		$ 3,879,870
29	W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	205,008,837	-	-	-	-	-	-	$ 205,008,837		$ 205,008,837	
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	208,827,301	-	-	-	-	-	-	$ 208,827,301	$ 208,827,301		$ 3,818,464
31	W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	199,519,360	-	-	-	-	-	-	$ 199,519,360		$ 199,519,360	
32	W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	203,267,434	-	-	-	-	-	-	$ 203,267,434	$ 203,267,434		$ 3,748,074
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	196,209,567	-	-	-	-	-	-	$ 196,209,567		$ 196,209,567	
34	W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	199,885,624	-	-	-	-	-	-	$ 199,885,624	$ 199,885,624		$ 3,676,057
35	W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	208,186,776	-	-	-	-	-	-	$ 208,186,776		$ 208,186,776	
36	W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	212,087,713	-	-	-	-	-	-	$ 212,087,713	$ 212,087,713		$ 3,900,937
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	277,840,623	-	-	-	-	-	-	$ 277,840,623		$ 277,840,623	
38	W Increased ROE	2021	-	-	-	1,965,162,841	38,264,499	283,052,016	-	-	-	-	-	-	$ 283,052,016	$ 283,052,016		$ 5,211,393
39	W 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	272,416,684	-	-	-	-	-	-	$ 272,416,684		$ 272,416,684	
40	W Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	277,512,259	-	-	-	-	-	-	$ 277,512,259	$ 277,512,259		$ 5,095,575
41	W 9.8 % ROE	2023	-	-	-	1,893,870,114	38,337,274	269,221,988	-	-	-	-	-	-	$ 269,221,988		$ 269,221,988	
42	W Increased ROE	2023	-	-	-	1,893,870,114	38,337,274	274,244,320	-	-	-	-	-	-	$ 274,244,320	$ 274,244,320		$ 5,022,332
43	W 9.8 % ROE	2024	-	-	-	1,880,788,917	38,787,941	268,077,906	-	-	-	-	-	-	$ 268,077,906		$ 268,077,906	
44	W Increased ROE	2024	-	-	-	1,880,788,917	38,787,941	273,065,549	-	-	-	-	-	-	$ 273,065,549	$ 273,065,549		$ 4,987,643
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
55		....				-	-		-	-	....	-	-				$ -	
56		....				-	.....		-	.....	....	-	.....			$ -		$ -

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2023

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(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	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.76%	15,544,215.60	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	22,784,916.53	3.64%	3,977,813.14	3.31%	3,315,075.77	5.48%	28,516,659.41	4.97%	7,725,507.84	5.56%	241,580.90	2.77%	3,178,134.74	4.61%	
23	302	Franchises and Consents															2.86%
24	303	Miscellaneous Intangible Plant															6.15%
25	390.1	Leasehold Improvements - Gen															4.22%

1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
2 The columns labeled "Balance" are the amount of investment physically located in each state.
3 The plant balance is updated each month as new plant is added.
4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.
11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

OATT (Part III - Network Service) - Average of current year and prior two years

Column	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Montana-Dakota Utilities, Co. NFO SA 1097	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	8,577	5.84	3.23	32.18	0.97	0.03	0.09	0.13	0.01	19.02	16.19	11.03	51.16	0.00	0.01	34.64	0.93	317.49	117.72	2.63	613
Feb	8,480	7.15	3.27	33.33	1.47	0.39	0.06	0.08	0.01	20.16	16.03	11.00	50.88	0.00	0.01	34.35	0.91	318.78	118.67	2.54	619
March	7,970	6.51	3.22	28.34	1.34	0.29	-	-	0.01	21.26	15.91	9.96	46.73	0.09	0.01	33.89	0.85	292.39	109.69	2.75	573
April	7,586	6.36	3.24	25.13	1.22	0.35	-	-	0.01	17.78	15.85	9.87	42.84	0.33	0.34	34.55	0.91	231.15	71.79	2.41	464
May	8,096	5.64	3.13	13.37	0.47	0.32	0.02	-	0.47	13.41	17.98	9.58	34.36	0.54	2.67	34.05	0.84	132.87	78.04	2.32	350
Jun	10,064	6.41	3.79	19.06	0.38	0.03	-	-	1.23	13.49	19.63	9.04	46.56	0.55	2.48	34.14	1.09	182.39	105.77	3.14	449
Jul	10,897	5.93	3.81	16.63	0.47	0.30	-	-	1.33	15.52	20.20	11.60	56.65	0.60	3.15	34.35	1.16	200.98	118.85	3.62	495
Aug	10,764	6.81	3.70	20.00	0.38	0.12	-	-	1.35	17.02	21.13	11.61	57.14	0.57	2.89	34.09	1.21	162.74	117.24	3.65	462
Sept	9,681	5.49	3.32	13.56	0.30	0.35	-	0.03	1.04	13.46	18.51	10.44	48.14	0.42	2.53	33.85	1.10	139.77	103.74	3.52	400
Oct	7,700	6.31	3.03	19.28	0.67	0.16	0.04	0.02	0.49	16.69	16.72	9.43	36.15	0.25	0.28	34.01	0.90	189.93	87.84	2.58	425
Nov	8,294	6.17	3.32	25.58	1.06	0.46	0.13	0.11	0.01	15.31	16.22	10.15	43.49	0.00	0.01	33.74	0.85	262.24	98.08	2.39	519
Dec	8,768	5.69	3.03	31.13	1.38	0.18	0.22	0.13	0.01	16.81	15.94	11.68	52.40	0.00	0.01	33.46	0.80	326.61	119.17	3.31	621
Total	106,878	74	40	278	10	3	1	0	6	200	210	125	557	3	14	409	12	2,756	1,247	35	5,990
Avg 12CP	**8,906**	**6**	**3**	**23**	**1**	**0**	**0**	**0**	**0**	**17**	**18**	**10**	**47**	**0**	**1**	**34**	**1**	**230**	**104**	**3**	**499**

Other Service

Column	j1	j2	j3	j4	j5	j
Customer Class RS / SA	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	455	57	114	298		924
Feb	438	53	102	293		886
March	421	63	116	277		877
April	423	43	137	256		859
May	552	77	122	290		1,041
Jun	715	116	160	303		1,294
Jul	869	157	188	303		1,516
Aug	853	161	194	296		1,503
Sept	796	143	165	280		1,384
Oct	416	60	124	276		877
Nov	416	68	119	297		900
Dec	447	76	110	261		893
Total	6,800	1,075	1,651	3,428		12,953
Avg 12CP	**567**	**90**	**138**	**286**		**1,079**

OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection

Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21
Customer Class RS / SA	PacifiCorp LTP Various	BPA LTP SA 656	Idaho Power LTP SA 212	Idaho Power LTP SA 1023	Avangrid LTP SA 895	Thermo No. 1 LTP SA 568	Powerex LTP SA 169	Powerex LTP SA 1016	Powerex LTP SA 1017	Powerex LTP SA 1035	Powerex LTP SA 1036	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 863	Salt River Project LTP SA 809	Clatskanie People's Utility District LTP SA 899	Evergreen Biopower, LLC LTP SA 874	Garrett Solar LTP SA 966	Airport Solar, LLC LTP SA 965	Shell Energy North America (US), L.P. LTP SA 932	Falls Creek LTP SA 868	Energy Keepers LTP SA 1055
Jan	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Feb	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
March	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
April	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
May	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Jun	1,950	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	5	25
Jul	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Aug	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Sept	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	3	25
Oct	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	5	25
Nov	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Dec	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Total	22,735	672	250	960	360	132	960	600	600	600	600	48	228	300	156	120	120	576	1,093	50	300
Avg 12CP	**1,895**	**56**	**21**	**80**	**30**	**11**	**80**	**50**	**50**	**50**	**50**	**4**	**19**	**25**	**13**	**10**	**10**	**48**	**91**	**4**	**25**

Column	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g
Customer Class RS / SA	Tenaska LTP SA 1100	Morgan Stanley Capital Group Inc. LTP SA 780	Losses LTP -	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 995	Powerex LTP SA 996	City of Roseville LTP SA 881	Total LTP
Jan	22	25	113	100	100	100	50	150	100	100	50	3,480
Feb	22	25	113	100	100	100	50	150	100	100	50	3,480
March	22	25	113	100	100	100	50	150	100	100	50	3,480
April	22	25	113	100	100	100	50	150	100	100	50	3,480
May	22	25	113	100	100	100	50	150	100	100	50	3,480
Jun	22	25	118	100	100	100	50	150	100	100	50	3,611
Jul	22	25	118	100	100	100	50	150	100	100	50	3,607
Aug	22	25	118	100	100	100	50	150	100	100	50	3,607
Sept	22	25	118	100	100	100	50	150	100	100	50	3,609
Oct	22	25	118	100	100	100	50	150	100	100	50	3,611
Nov	22	25	113	100	100	100	50	150	100	100	50	3,480
Dec	22	25	113	100	100	100	50	150	100	100	50	3,480
Total	264	300	1,381	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,405
Avg 12CP	**22**	**25**	**115**	**100**	**100**	**100**	**50**	**150**	**100**	**100**	**50**	**3,534**

Customer Class RS / SA	Total Network & OS	1% growth	Behind-the Meter	Total Network Load
Jan	10,114	10,211	208	10,427
Feb	9,985	10,081	192	10,279
March	9,420	9,511	205	9,736
April	8,908	8,995	198	9,193
May	9,487	9,584	165	9,749
Jun	11,801	11,922	179	12,101
Jul	12,908	13,038	121	13,159
Aug	12,729	12,858	152	13,010
Sept	11,464	11,581	166	11,747
Oct	9,002	9,094	172	9,266
Nov	9,713	9,812	199	10,011
Dec	10,283	10,386	195	10,580
Total	125,821	127,101	2,147	129,247
Avg 12CP	10,485	10,592	179	**10,771**

Customer Class RS / SA	Divisor Network + OS + LTP
Jan	13,907
Feb	13,759
March	13,206
April	12,673
May	13,229
Jun	15,712
Jul	16,766
Aug	16,617
Sept	15,356
Oct	12,877
Nov	13,491
Dec	14,060
Total	171,652
Avg 12CP	**14,304**

PacifiCorp

Attachment 9a1 - Load(Current Year)

2023

			OATT (Part III - Network Service)																				
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	713
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	545
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.91	329
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	420
Jul	21	17:00	10,523	6.68	3.59	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	124.11	100.30	5.29	367
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	527
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563
Dec	18	18:00	8,209	5.46	2.81	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	546
Total			105,232	86	41	267	12	3	0	0	5	193	213	122	555	3	12	405	7	2,895	1,261	50	6,130

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	30	8:00	458	52	124	310		944
Feb	2	8:00	471	54	117	308		950
March	27	9:00	448	100	139	202		889
April	4	9:00	423	22	162	282		889
May	19	17:00	477	89	113	276		954
Jun	30	18:00	627	85	154	305		1,170
Jul	21	17:00	883	153	218	298		1,551
Aug	16	17:00	815	165	170	301		1,451
Sept	8	17:00	670	111	139	258		1,178
Oct	30	8:00	378	59	122	302		861
Nov	28	8:00	415	79	111	283		888
Dec	18	18:00	444	120	106	211		880
Total			6,507	1,088	1,676	3,336		12,607.00

PacifiCorp
Attachment 9a1 - Load (Current Year)
2022

			OATT (Part III - Network Service)																			
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.84	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,281	1,119	1,597	3,457		13,454

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2021

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	Total NFO
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2023

OATT (Part III - Network Service)

Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	712,998
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648,447
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	544,951
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501,460
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.81	329,374
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	419,852
Jul	21	17:00	10,923	6.68	3.99	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500,317
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470,075
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	134.11	100.30	5.25	367,417
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	526,629
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563,027
Dec	18	18:00	8,209	5.46	2.91	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	545,801
Total			105,232	86.41	41.04	267.30	11.88	3.17	0.47	0.44	5.08	192.89	212.87	121.51	554.68	3.21	11.69	404.63	7.36	2,894.75	1,260.70	50.33	6,130
Avg 12CP			8,769	7.20	3.42	22.28	0.99	0.26	0.04	0.04	0.42	16.07	17.74	10.13	46.22	0.27	0.97	33.72	0.61	241.23	105.06	4.19	511

Other Service

Column	j1	j2	j3	j4	j
Customer	UAMPS	UMPA	Deseret	Western Area Power Administration	
Class	OS	OS	OS	OS	Total OS
RS / SA	RS 297	RS 637	RS 280	RS 262/263	
Jan	498	92	124	310	944
Feb	471	54	117	308	950
March	448	100	139	202	889
April	423	22	162	282	889
May	477	89	113	276	954
Jun	627	85	154	305	1,170
Jul	883	193	218	298	1,591
Aug	815	165	170	301	1,451
Sept	670	111	139	258	1,178
Oct	378	99	122	302	861
Nov	415	79	111	283	888
Dec	444	120	106	211	880
Total	6,507	1,088	1,676	3,336	- 12,607
Avg 12CP	542	91	140	278	- 1,050.58

OATT Part II Long-Term Firm Point-to-Point Transmission Service

Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g33	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Municipal Utility District	Salt River Project Agricultural Improvement and Power District	Garnett Solar	Airport Solar	Falls Creek	Shell Energy North America, LP	Losses	
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		Total LTP
RS / SA	Day	Time	Various	SA 895	SA 67	SA 179	SA 636	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 1023	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 839	SA 966	SA 965	SA868	SA 791		
Jan			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	99	4	19	25	10	48	5	25	117	3,589
Feb			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
March			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
April			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
May			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
Jun			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	105	122	3,720
Jul			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Aug			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Sept			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	3	105	122	3,718
Oct			1,960	30	50	-	56	50	13	-	-	10	50	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	105	118	3,614
Nov			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Dec			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Total			22,735	360	600	-	672	600	156	-	18	120	250	960	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	900	99	48	228	300	120	576	50	1,294	1,417	43,395
Avg 12CP			1,895	30	50	-	56	50	13	-	2	10	21	80	11	80	100	100	100	50	150	100	100	100	100	75	8	4	19	25	10	48	4	108	118	3,616

Column	Total Network & OS	Behind the Meter	Total Network Load	Divisor Network + OS + LTP
Jan	10,639	156	10,795	14,384
Feb	10,294	182	10,476	14,065
March	9,549	189	9,738	13,337
April	9,231	166	9,397	12,986
May	9,194	154	9,348	12,938
Jun	10,812	163	10,976	14,696
Jul	12,574	66	12,630	16,346
Aug	12,682	149	12,831	16,547
Sept	10,173	156	10,329	14,047
Oct	9,335	172	9,508	13,122
Nov	9,852	188	10,041	13,524
Dec	9,636	212	9,848	13,331
Total	123,970	1,945	125,915	169,310
Avg 12CP	10,331	162	10,493	**14,109**

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(607,066,215)
1110000	146200	A/Amort-Oth Intang	(135,559,718)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(24,680,025)
1110000	146230	A/Amort-LsHld Imprmt	(14,429,015)
		Attachment 5 input: **Total Accumulated Amortization**	**(781,734,972)**

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	2022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	$ 20,927,068	$ 77,275,199	$ 49,101,134			$ 49,101,134	
	132012	Prep Ins-All Purpose Insurance	Plant-related	$ 2,814,336	$ 3,207,357	$ 3,010,847			$ 3,010,847	
	132013	Prep Ins-D&O Liability	Labor-related	$ -	$ -	$ -				
	132016	Prep Ins-Minority Owned Plants	Other	$ 321,949	$ 380,196	$ 351,072	$ 351,072			
	132045	Prepaid Workers Compensation	Labor-related	$ 108,124	$ 136,220	$ 122,172				$ 122,172
	132055	Prepaid Employee Benefit Costs	Labor-related	$ 1,528,988	$ 1,035,575	$ 1,282,281				$ 1,282,281
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	$ -	$ -	$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	$ -	$ -	$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	$ 22,741,356	$ 24,138,271	$ 23,439,813			$ 23,439,813	
	132200	Prepaid Taxes (Federal, State, Local)	Other	$ 29,204	$ 29,204	$ 29,204	$ 29,204			
	132924	Other Prepayments - Oregon DOE Fee	Other	$ 757,036	$ 681,956	$ 719,496	$ 719,496			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	$ 736,161	$ 773,246	$ 754,703	$ 754,703			
	132096	Prepaid RECs for RPS (WA)	Other	$ -	$ -	$ -	$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	$ 3,922,186	$ 29,684,253	$ 16,803,219	$ 16,803,219			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	$ 2,399,927	$ 10,453,882	$ 6,426,905	$ 6,426,905			
	132099	Prepaid WA GHG Wholesale - Current	Other	$ -	$ 12,616,436	$ 6,308,218	$ 6,308,218			
	132310	Prepaid Rating Agency Fees	Other	$ 35,356	$ 39,261	$ 37,308	$ 37,308			
	132320	Prepaid Surety Bond	Other	$ -	$ -	$ -	$ -			
	132548	Prepaid Cedar Springs II	Other	$ 507,000	$ -	$ 253,500	$ 253,500			
	132551	Prepaid Dunlap	Other	$ 207,914	$ 207,914	$ 207,914	$ 207,914			
	132557	Prepaid GlenRock I	Other	$ 185,437	$ 213,626	$ 199,531	$ 199,531			
	132558	Prepaid GlenRock II	Other	$ 146,102	$ -	$ 73,051	$ 73,051			
	132564	Prepaid High Plains	Other	$ 556,311	$ -	$ 278,155	$ 278,155			
	132567	Prepaid Leaning Juniper	Other	$ 282,370	$ 282,370	$ 282,370	$ 282,370			
	132574	Prepaid McFadden Ridge	Other	$ 106,767	$ 133,656	$ 120,211	$ 120,211			
	132577	Prepaid Rolling Hills	Other	$ 278,155	$ 332,666	$ 305,411	$ 305,411			
	132580	Prepaid Seven Mile I	Other	$ 185,437	$ 185,437	$ 185,437	$ 185,437			
	132581	Prepaid Seven Mile II	Other	$ 36,525	$ 36,525	$ 36,525	$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	$ -	$ -	$ -	$ -			
	132606	Other Prepay - Lease Commissions	Other	$ -	$ -	$ -	$ -			
	132620	Prepayments - Water Rights Lease	Other	$ 918,874	$ 950,048	$ 934,461	$ 934,461			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	$ 557,594	$ 557,594	$ 557,594	$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	$ -	$ -	$ -	$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	$ -	$ -	$ -	$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	$ -	$ -	$ -	$ -			
	132650	Prepaid Dues	Other	$ 375,000	$ 1,836,474	$ 1,105,737	$ 1,105,737			
	132700	Prepaid Rent	Plant-related	$ 42,667	$ -	$ 21,333			$ 21,333	
	132705	Prepaid Pole Contact Rental	Other	$ 213,579	$ 329,307	$ 271,443	$ 271,443			
	132740	Prepaid O&M - Wind	Other	$ 86,856	$ 83,763	$ 85,309	$ 85,309			
	132755	Prepaid Aircraft Maint	Labor-related	$ 83,714	$ 167,299	$ 125,507				$ 125,507
	132825	Prepaid LGIA Transmission	Other	$ -	$ -	$ -	$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	$ -	$ -	$ -	$ -			
	132900	Prepayments - Other (Note 1)	Labor-related	$ 20,851,021	$ 2,314,999	$ 11,583,010	$ 10,000,000			$ 1,583,010
	132901	Prep Fees-Oregon Pub Util Commission	Other	$ 1,470,260	$ 1,516,604	$ 1,493,432	$ 1,493,432			
	132903	Prep Fees-Utah Public Service Commission	Other	$ 3,387,132	$ 3,454,128	$ 3,420,630	$ 3,420,630			
	132904	Prep Fees-Idaho Pub Util Commission	Other	$ 293,574	$ 312,487	$ 303,031	$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	$ -	$ -	$ -				
	132910	Prepayments - Hardware & Software	Labor-related	$ 16,251,904	$ 15,133,476	$ 15,692,690				$ 15,692,690
	132926	Prepaid Royalties	Other	$ -	$ -	$ -	$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	$ -	$ -	$ -				
	132999	Prepayments - Reclass to Long-Term	Other	$ (4,488,817)	$ (2,515,259)	$ (3,502,038)	$ (3,502,038)			
	134000	Long-Term Prepayments - Reclass from Current	Other	$ 4,488,817	$ 2,515,259	$ 3,502,038	$ 3,502,038			
	134100	Prepaid CA GHG Retail - Non-Current	Other	$ 16,670,752	$ 1,423,000	$ 9,046,876	$ 9,046,876			
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	$ 6,906,034	$ 1,425,639	$ 4,165,837	$ 4,165,837			
	134102	Prepaid WA GHG Wholesale - Non-Current	Other	$ -	$ 29,207,506	$ 14,603,753	$ 14,603,753			
	185363	LT Prepayments - Other	Other	$ -	$ 250,000	$ 125,000	$ 125,000			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	$ 2,206,988	$ 2,124,274	$ 2,165,631	$ 2,165,631			
	132304	Prepaid Interest - SERP Life Insurance	Other	$ -	$ -	$ -	$ -			
	203000	Discount on Short-Term Securities	Other	$ -	$ 1,569,760	$ 784,880	$ 784,880			
1655000	132400	Prepaid Mining Costs	Other	$ 750,000	$ -	$ 375,000	$ 375,000			
		Total Prepayments		$ 129,879,658	$ 224,499,606	$ 177,189,632	$ 82,810,845	$ -	$ 75,573,127	$ 18,805,660
						Allocator	0.000%	100.000%	29.378%	9.580%
						Total Allocated to Transmission by Category	$ -	$ -	$ 22,201,714	$ 1,801,524

Appendix A input: **Total Allocated to Transmission** **$ 24,003,238**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2022 and 2023

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

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

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,058	n/a	1
USBR Weber Basin RS 286	23,178	n/a	1
UAMPS RS 297	0	542.3	0
UMPA RS 637	0	90.6	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	31,662	n/a	1
Sacramento Municipal Utility District Deferral Fee	67,394	n/a	1
Additional OS Revenue Credit	784,032	n/a	1
Att 3 input: **Total OS contract revenue credits**	**7,126,034**	1,102.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
Third parties	29,048,764
Total short-term non-firm	51,961,785

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	107,168,694
Third parties	36,206,111
Att. 3 input: **Total short term-firm and non-firm revenue**	**143,374,805**

PacifiCorp
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	**Current Year** (month end)											
Appendix A Line	**Operation** to apply to monthly input columns at right	**Appendix A input value** (result of operation specified in column to left on monthly data)	**Description** (Account)	**Reference**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**
86	13-month average	10,262,073,077	Bonds (221)	Form 1, pg 112, ln 18 c,d	9,742,150,000	9,733,150,000	9,733,150,000	9,733,150,000	9,733,150,000	10,933,150,000	10,633,150,000	10,595,150,000	10,550,150,000	10,541,150,000	10,493,150,000	10,493,150,000	10,493,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	26,147,759	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	26,507,474	26,390,741	26,274,007	26,157,273	26,040,540	26,451,144	26,341,918	26,232,693	26,123,467	26,014,241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	49,255,311	49,137,915	48,875,636	49,177,740	48,896,130	57,731,049	58,240,959	58,086,614	57,820,071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,392,432	2,358,628	2,324,824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2,088,195	2,054,391	2,026,101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	227	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	486,803,423	Interest on Long Term (427) and Associated Companies (430) **LONG TERM ONLY**	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	227	227	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	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) **PREFERRED ONLY**	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) **PREFERRED ONLY**	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) **PREFERRED ONLY**	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) **PREFERRED ONLY**	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2023)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,176,171
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,072,992
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	167,088,388
Total 353.4 Class Assets	**181,617,665**
Wind Generation Facilities	**159,988,977**
34.5 kV Facilities	**10,110,712**
Appendix A input: **Total Assets to Exclude**	**351,717,354**

PacifiCorp
Attachment 16 - Unfunded Reserves

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

			Accrued Liability:			Charged to:		Prior year	Current Year		True-up		By Category				
Description	Account Calculation	Reserve type	SAP Account	FERC Account		SAP Account	FERC Account	December month end	December month end		13-month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission-related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0	546526	555	(3.9)	(29.7)	0	(7.9)	Other				(7.854)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0	546516	555	(2.4)	(10.5)		(3.5)	Other				(3.540)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0	546516	555	0.0	(12.6)		(1.0)	Other				(0.970)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0	545500, 545510	426.3	(1.9)	0.0		(0.1)	Other				(0.146)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0	545500, 545501, 505502	426.5	(0.2)	(0.2)		(0.2)	Other				(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	0	505206	555	(0.0)	(0.0)		(0.0)	Other				(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0	301913	456	(1.7)	(1.0)		(0.9)	100% Transmission	(0.869)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0	310975	449.1	0.0	0.0		0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0	120163, 515100	151, 501	(11.0)	(10.2)		(10.8)	Other				(10.795)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	0	545500	545	0.0	0.0		0.0	Other				0.000	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	566, 567	(0.2)	(0.4)		(0.2)	100% Transmission	(0.207)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	589	(1.8)	(1.9)		(1.9)	Other				(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0	545050	925	0.0	0.0		0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0	545050	925	(423.6)	(1,723.3)		(1,154.9)	Other				(1,154.931)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	0	545050	925	16.0	350.0		49.2	Other				49.238	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	0	545050	925	235.0	498.8		363.0	Other				363.013	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	0	545000	925	(5.0)	(10.8)		(7.2)	Other				(7.215)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0	550750	904	(18.1)	(29.8)		(21.3)	Other				(21.256)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0	550750	904	(0.0)	(0.2)		(0.2)	Other				(0.172)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0	301869	454	(0.0)	(0.1)		(0.1)	Other				(0.068)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	0	550776	904	(0.1)	(0.2)		(0.1)	Other				(0.110)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0	550750	904	(0.1)	(0.1)		(0.1)	Other				(0.128)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	0	550775	904	(0.2)	(0.1)		(0.1)	Other				(0.144)	
Allowance for Accounts Receivable	Calculation based on actuals	Unfunded	118176	144	0	301913	456	0.0	(30.4)		(2.3)	Other				(2.342)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0	Various G/L's	506, 553, 557	(0.1)	(0.0)		(0.1)	Other				(0.072)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0	516900	598	(1.0)	(1.0)		(1.0)	Other				(1.021)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0	Various G/L's	593, 598	(0.4)	(0.5)		(0.5)	Other				(0.458)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0	545990	557, 573, 598, 935	(6.9)	(5.0)		(5.5)	Other				(5.516)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0	148019, 554702	108, 426.5	0.0	0.0		0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	0	550750	904	(0.2)	(0.2)		(0.2)	Other				(0.189)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	0	120151, 515100	151, 501	(4.3)	(4.9)		(4.3)	Other				(4.251)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0	Various G/L's	Follows Labor	(3.1)	(2.4)		(2.9)	Labor			(2.923)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0	500410	Follows Labor	0.0	(4.7)		(11.2)	Labor			(11.168)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	0	501250	Follows Labor	(0.0)	(0.0)		(0.1)	Labor			(0.103)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	0	500400	Follows Labor	(0.4)	(1.2)		(1.0)	Labor			(1.048)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	0	Various G/L's	Various	0.0	0.0		0.0	Other				0.000	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	0	210675	232	0.0	0.0		0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0	500515	Follows Labor	(2.8)	(5.8)		(4.7)	Labor			(4.723)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	0	500517	Follows Labor	(2.1)	(2.4)		(2.6)	Labor			(2.623)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	0	500520	Follows Labor	(2.3)	(2.5)		(2.7)	Labor			(2.684)		
Personal Time Accrual IBEW 77 - Chehalis	Calculation by Payroll	Unfunded	248185	242	0	500515	Follows Labor	(0.1)	(0.1)		(0.1)	Labor			(0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	0	500515	Follows Labor	(0.1)	(0.0)		(0.0)	Labor			(0.047)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	0	500518	Follows Labor	(3.1)	(3.2)		(3.5)	Labor			(3.470)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	0	500519	Follows Labor	(0.2)	(0.3)		(0.3)	Labor			(0.275)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0	500516	Follows Labor	(17.5)	(19.0)		(18.4)	Labor			(18.418)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0	500515	Follows Labor	(6.0)	(5.4)		(5.9)	Labor			(5.897)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0	501102	Follows Labor, 926	(1.4)	(1.0)		(1.2)	Other				(1.230)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0	501105	Follows Labor, 926	(0.4)	0.0		(0.3)	Labor			(0.344)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0	501115	Follows Labor, 926, 426.5	(41.6)	(41.3)		(40.6)	Labor			(40.628)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	0	554032	Follows Labor, 926	12.4	13.7		12.2	Labor			12.237		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	0	501160	Follows Labor, 926	(18.7)	(20.2)		(19.0)	Labor			(18.970)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	0	501160	Follows Labor, 926	(2.1)	(1.5)		(1.8)	Labor			(1.822)		
Totals								(321.8)	(1,121.6)		(916.3)		(1.076)	0.000	(103.023)	(812.189)	
												Allocators	100.000%	25.321%	9.580%	0.000%	
												Total ($ millions)	(1.076)	0.000	(9.869)	0.000	(10.945)
												Appendix A input					**(10,944,955)**

PacifiCorp

Attachment 17 - Post-Retirement Benefits Other Than Pensions (PB

FERC Acct	Description	2023 Expense
4265000	OTHER DEDUCTIONS	252
5020000	STEAM EXPENSES	1,192
5060000	MISC STEAM PWR EXP	240,478
5063000	MISC STEAM JVA CR	(32,594)
5120000	MANT OF BOILR PLNT	3,785
5140000	MAINT MISC STM PLN	1,009
5350000	OPER SUPERV & ENG	29,776
5390000	MSC HYD PWR GEN EX	17,904
5480000	GENERATION EXP	9,337
5490000	MIS OTH PWR GEN EX	10,094
5530000	MNT GEN & ELEC PLT	4,290
5560000	SYS CTRL & LD DISP	1,514
5570000	OTHER EXPENSES	55,515
5600000	OPER SUPERV & ENG	54,758
5612000	LD - MONITOR & OPER	8,832
5615000	REL PLAN & STDS DEV	6,561
5680000	MNT SUPERV & ENG	2,776
5800000	OPER SUPERV & ENG	49,711
5810000	LOAD DISPATCHING	16,654
5850000	STRT LGHT-SGNL SYS	1,009
5880000	MSC DISTR EXPENSES	18,862
5900000	MAINT SUPERV & ENG	29,818
5920000	MAINT STAT EQUIP	7,066
5930000	MAINT OVHD LINES	6,813
5950000	MAINT LINE TRNSFRM	3,785
5970000	MNT OF METERS	2,523
5980000	MNT MISC DIST PLNT	2,523
7071000	LBR CLR - RMP	243,507
7072000	LBR CLR - PACPWR	144,159
7081000	Stores Exp CLR - RMP	18,673
7082000	Stores Exp CLR - PP	10,325
9010000	SUPRV (CUST ACCT)	6,813
9020000	METER READING EXP	1,766
9030000	CUST RCRD/COLL EXP	2,019
9031000	CUST RCRD/CUST SYS	2,019
9032000	CUST ACCTG/BILL	4,794
9033000	CUST ACCTG/COLL	52,487
9036000	CUST ACCTG/COMMON	30,785
9081000	CUST ASST EXP-GENL	1,514
9084000	DSM DIRECT	7,066
9086000	CUST SERV	10,094
9090000	INFOR/INSTRCT ADV	3,785
9200000	ADMIN & GEN SALARY	142,803
	Attachment 5 input: **Total PBOP**	**1,236,851**

Notes:

Total expense was a net debit for 2018 - 2023
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2023 as compared to 2022 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral). Difference of $(3,926.16) is due to a reclass to HR Transfer Cost Center to correct January 2023 BCC Allocation that was posted in Feb 2023.

PacifiCorp

Attachment 18 - Imputed Interest Income on Cluster Study Deposits

Days in the year: 365

Description	Prior Year (month end) December month end	Current Year >> 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	Current Year 2023 December month end	Total
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%	
Imputed Interest Income - Readiness Deposits		**122,569.07**	**119,779.13**	**132,708.90**	**139,221.70**	**198,972.47**	**233,102.81**	**241,441.11**	**245,859.65**	**234,661.63**	**233,307.87**	**211,117.10**	**208,240.41**	**2,320,981.83**
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%	
Imputed Interest Income - Readiness Deposits		**386,872.64**	**376,930.53**	**419,641.24**	**455,785.75**	**630,462.32**	**711,774.90**	**738,912.60**	**757,015.86**	**707,341.66**	**674,246.70**	**584,572.92**	**564,396.42**	**7,007,953.54**
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%	
Imputed Interest Income - Site Control Deposits		**5,192.06**	**5,075.91**	**5,772.05**	**5,652.30**	**6,159.65**	**7,660.47**	**9,548.40**	**9,937.72**	**9,717.57**	**9,889.63**	**9,020.98**	**8,606.53**	**92,233.26**
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	
Total Imputed Interest Income		**514,633.77**	**501,785.57**	**558,122.18**	**600,659.75**	**835,594.45**	**952,538.17**	**989,902.10**	**1,012,813.23**	**951,720.86**	**917,444.19**	**804,711.01**	**781,243.36**	**9,421,168.64**

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)

PACIFICORP

Enclosure 4

Projection variance analysis

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)
	Allocators						
	Wages & Salary Allocation Factor						
1	Transmission Wages Expense		354.21b	33,170,529	31,337,006	1,833,523	5.85%
2	Total Wages Expense		354.28b	386,417,387	365,503,661	20,913,726	5.72%
3	Less A&G Wages Expense		354.27b	40,158,501	36,895,696	3,262,805	8.84%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886	328,607,965	17,650,921	5.37%
5	**Wages & Salary Allocator**		(Line 1 / Line 4)	**9.5797%**	**9.5363%**	**0.0434%**	0.46%
	Plant Allocation Factors						
6	Electric Plant in Service	(Note M)	Attachment 5	33,588,422,848	32,613,267,701	975,155,147	2.99%
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	12,025,766,875	11,341,119,101	684,647,774	6.04%
8	Accumulated Amortization	(Note N)	Attachment 5	781,734,972	736,465,711	45,269,261	6.15%
9	Total Accumulated Depreciation		(Line 7 + 8)	12,807,501,847	12,077,584,812	729,917,036	6.04%
10	Net Plant		(Line 6 - Line 9)	20,780,921,000	20,535,682,889	245,238,112	1.19%
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	9,127,003,662	8,408,642,456	718,361,206	8.54%
12	**Gross Plant Allocator**		(Line 11 / Line 6)	**27.1731%**	**25.7829%**	**1.3902%**	5.39%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,738,083,150	6,138,445,732	599,637,417	9.77%
14	**Net Plant Allocator**		(Line 13 / Line 10)	**32.4244%**	**29.8916%**	**2.5328%**	8.47%
	Plant Calculations						
	Plant In Service						
15	Transmission Plant In Service	(Note M)	Attachment 5	8,211,445,572	8,046,307,902	165,137,670	2.05%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	659,675,512	114,938,773	544,736,740	473.94%
17	**Total Transmission Plant**		(Line 15 + Line 16)	**8,871,121,085**	**8,161,246,674**	709,874,410	8.70%
18	General Plant	(Note N)	Attachment 5	1,537,122,609	1,465,275,063	71,847,546	4.90%
19	Intangible Plant	(Note N)	Attachment 5	1,133,971,846	1,128,981,210	4,990,636	0.44%
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,671,094,455	2,594,256,274	76,838,182	2.96%
21	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	255,882,577	247,395,782	8,486,795	3.43%
23	**Land Held for Future Use**	(Notes B & L)	Attachment 5	**2,112,145**	**2,112,145**	0	0.00%
24	**Total Plant In Rate Base**		(Line 17 + Line 22 + Line 23)	**9,129,115,806**	**8,410,754,601**	718,361,206	8.54%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)
	Accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	**2,258,536,004**	**2,146,075,860**	112,460,143	5.24%
26	Accumulated General Depreciation	(Note N)	Attachment 5	579,316,418	565,097,827	14,218,591	2.52%
27	Accumulated Amortization	(Note N)	(Line 8)	781,734,972	736,465,711	45,269,261	6.15%
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,361,051,390	1,301,563,538	59,487,853	4.57%
29	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	130,384,508	124,120,864	6,263,645	5.05%
31	**Total Accumulated Depreciation and Amortization**		(Line 25 + Line 30)	**2,388,920,512**	**2,270,196,724**	118,723,788	5.23%
32	**Total Net Property, Plant & Equipment**		(Line 24 - Line 31)	**6,740,195,294**	**6,140,557,877**	599,637,417	9.77%
	Adjustments To Rate Base						
	Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A	**(857,977,208)**	**(845,027,971)**	(12,949,237)	-1.53%
33b	**Excess or Deficient ADIT Balance**		Attachment 1B	**(307,252,641)**	**(327,148,651)**	19,896,010	6.08%
	CWIP for Incentive Transmission Projects						
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	**0**	**0**	0	n/m
	ITC Adjustment						
35	IRC 46(f)1 adjustment		Attachment 5	**(6,088)**	**(6,844)**	756	11.05%
	Unfunded Reserves						
36	Unfunded Reserves		Attachment 16	**(10,445,347)**	**(12,527,287)**	2,081,940	16.62%
	Prepayments						
37	Prepayments	(Note K & N)	Attachment 11	**26,305,636**	**14,472,313**	11,833,323	81.77%
	Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
	Materials and Supplies						
39	Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%	0	0.46%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0		0	n/m
42	Construction Materials & Supplies	(Note N)	Attachment 5	336,602,638	251,987,732	84,614,906	33.58%
43	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	32,245,490	24,030,279	8,215,211	34.19%
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,657,571	1,327,748	329,823	24.84%
46	**Total Materials & Supplies Allocated to Transmission**		(Line 41 + Line 44 + Line 45)	**33,903,061**	**25,358,027**	8,545,034	33.70%
	Cash Working Capital						
47	Operation & Maintenance Expense		(Line 75)	267,823,700	92,163,517	175,660,182	190.60%
48	1/8th Rule	(Note S)	Zero	0.0%	0.0%		
49	**Total Cash Working Capital Allocated to Transmission**		(Line 47 * Line 48)	**0**	**0**	0	n/m
	Network Upgrade Balance						
50	Network Upgrade Balance	(Note N)	Attachment 5	**(190,348,903)**	**(154,590,849)**	(35,758,054)	-23.13%
51	**Total Adjustment to Rate Base**		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	**(1,305,821,489)**	**(1,299,471,262)**	(6,350,227)	-0.49%
52	**Rate Base**		(Line 32 + Line 51)	**5,434,373,805**	**4,841,086,615**	593,287,190	12.26%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)
	Operations & Maintenance Expense						
	Transmission O&M						
53	Transmission O&M		Attachment 5	257,483,856	239,061,031	18,422,825	7.71%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361	10,849,245	256,116	2.36%
55	Less: Account 565		Attachment 5	165,141,904	163,235,255	1,906,649	1.17%
56	**Transmission O&M**		(Lines 53 - 55)	**81,236,591**	**64,976,531**	16,260,060	25.02%
	Allocated Administrative & General Expenses						
57	Total A&G		320.197b	1,929,760,436	264,608,506	1,665,151,930	629.29%
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0	0	0	n/m
59	Less Property Insurance Account 924		320.185b	5,369,323	4,518,334	850,989	18.83%
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662	26,166,699	5,981,963	22.86%
62	Less General Advertising Exp Account 930.1		320.191b	48,947	15,720	33,227	211.37%
63	Less Membership Dues	(Note C)	Attachment 5	1,080,814	718,488	362,327	50.43%
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690	233,189,265	1,657,923,424	710.98%
65	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
66	**Administrative & General Expenses Allocated to Transmission**		(Line 64 * Line 65)	**181,162,739**	**22,237,603**	158,925,137	714.67%
	Directly Assigned A&G						
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360	3,784,427	180,933	4.78%
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
69	**Subtotal - Accounts 928 and 930.1 - Transmission Related**		(Line 67 + Line 68)	**3,965,360**	**3,784,427**	180,933	4.78%
70	Property Insurance Account 924	(Note F)	Attachment 5	5,369,323	4,518,334	850,989	18.83%
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,369,323	4,518,334	850,989	18.83%
73	Gross Plant Allocator		(Line 12)	27.1731%	25.7829%		
74	**A&G Directly Assigned to Transmission**		(Line 72 * Line 73)	**1,459,010**	**1,164,957**	294,053	25.24%
75	**Total Transmission O&M**		(Lines 56 + 66 + 69 + 74)	**267,823,700**	**92,163,517**	175,660,182	190.60%
	Depreciation & Amortization Expense						
	Depreciation Expense						
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	**139,702,687**	**137,423,038**	2,279,649	1.66%
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661	50,352,724	1,971,937	3.92%
78	Intangible Amortization	(Note H)	Attachment 5	61,586,054	64,151,576	(2,565,522)	-4.00%
79	Total		(Line 77 + Line 78)	113,910,715	114,504,300	(593,585)	-0.52%
80	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
81	**General Depreciation and Intangible Amortization Functionalized to Transmission**		(Line 79 * Line 80)	**10,912,294**	**10,919,461**	(7,167)	-0.07%
82	Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83	**Total Transmission Depreciation & Amortization**		(Lines 76 + 81 + 82)	**150,614,981**	**148,342,499**	2,272,482	1.53%
	Taxes Other Than Income						
84	**Taxes Other than Income Taxes**		Attachment 2	**51,062,163**	**42,647,984**	8,414,179	19.73%
85	**Total Taxes Other than Income Taxes**		(Line 84)	**51,062,163**	**42,647,984**	8,414,179	19.73%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)		2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)
	Return \ Capitalization Calculations							
	Long-Term Debt							
86	Account 221 Bonds		Attachment 14		10,262,073,077	8,832,457,692	1,429,615,385	16.19%
87	Less Account 222 Reacquired Bonds		Attachment 14		0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14		0	0	0	n/m
90	**Gross Proceeds Outstanding Long-term Debt**		Sum Lines 86 through 89		**10,262,073,077**	**8,832,457,692**	1,429,615,385	16.19%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		26,147,759	24,107,931	2,039,828	8.46%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		54,548,130	42,264,539	12,283,591	29.06%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		2,190,880	2,596,858	(405,978)	-15.63%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		17	1,586	(1,568)	-98.90%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0	0	0	n/m
96	**Net Proceeds Long Term Debt**		Sum Lines 90 through 95		**10,179,186,325**	**8,763,489,950**	1,415,696,375	16.15%
	Long Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		486,803,423	404,320,904	82,482,519	20.40%
98	Less Hedging Expense	(Note R)	Attachment 14		0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,869,407	4,457,195	412,212	9.25%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		394,621	443,653	(49,032)	-11.05%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		227	2,718	(2,491)	-91.67%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0	0	0	n/m
103	**Total Long Term Debt Cost**		Sum Lines 97 through 102		**492,067,224**	**409,219,034**	82,848,190	20.25%
	Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		0	0	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14		0	0	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0	0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		0	0	0	n/m
110	**Total Preferred Stock**		Sum Lines 104 through 109		**2,397,600**	**2,397,600**	0	0.00%
111	**Preferred Dividend**		Attachment 14	(Enter positive)	**161,902**	**161,902**	0	0.00%
	Common Stock							
112	Proprietary Capital		Attachment 14		10,301,551,338	10,213,677,222	87,874,116	0.86%
113	Less: Total Preferred Stock		(Line 110)		2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		82,824,114	72,292,123	10,531,990	14.57%
115	Less: Account 219		Attachment 14		(9,228,081)	(16,125,816)	6,897,735	42.77%
116	**Total Common Stock**		Sum Lines 112 through 115		**10,225,557,705**	**10,155,113,314**	70,444,391	0.69%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%	46.99%	3.10%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%	53.00%	-3.09%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%	4.67%	0.16%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%	2.19%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%	5.19%		
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.3125%**	**7.39%**	**-0.08%**	
127	**Investment Return = Rate Base * Rate of Return**			(Line 52 * Line 126)	**397,390,506**	**357,706,448**	39,684,058	11.09%
	Composite Income Taxes							
	Income Tax Rates							
128	FIT = Federal Income Tax Rate		(Note G)		21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
	ITC Adjustment							
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(248,008)	(315,573)	67,566	21.41%
134	**ITC Adjust. Allocated to Trans. - Grossed Up**	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	**(328,864)**	**(418,458)**	89,594	21.41%
135	**Income Tax Component =**	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	**86,664,282**	**81,990,972**	4,673,310	5.70%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(6,863,846)	(19,896,010)	13,032,164	65.50%
135c	**Grossed up Excess or Deficient ADIT Amortization**	**Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)**		**Line 135b * 1 / (1-T)**	**(9,101,627)**	**(26,382,592)**	17,280,966	65.50%
136	**Total Income Taxes**			(Line 134 + Line 135+ Line 135c)	**77,233,791**	**55,189,921**	22,043,870	39.94%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)
	Revenue Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	6,740,195,294	6,140,557,877	599,637,417	9.77%
138	Total Adjustment to Rate Base		(Line 51)	(1,305,821,489)	(1,299,471,262)	(6,350,227)	-0.49%
139	Rate Base		(Line 52)	5,434,373,805	4,841,086,615	593,287,190	12.26%
140	Total Transmission O&M		(Line 75)	267,823,700	92,163,517	175,660,182	190.60%
141	Total Transmission Depreciation & Amortization		(Line 83)	150,614,981	148,342,499	2,272,482	1.53%
142	Taxes Other than Income		(Line 85)	51,062,163	42,647,984	8,414,179	19.73%
143	Investment Return		(Line 127)	397,390,506	357,706,448	39,684,058	11.09%
144	Income Taxes		(Line 136)	77,233,791	55,189,921	22,043,870	39.94%
145	**Gross Revenue Requirement**		(Sum Lines 140 to 144)	**944,125,141**	**696,050,370**	248,074,771	35.64%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	8,211,445,572	8,046,307,902	165,137,670	2.05%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	351,717,354	350,284,666	1,432,687	0.41%
148	Included Transmission Facilities		(Line 146 - Line 147)	7,859,728,218	7,696,023,235	163,704,983	2.13%
149	Inclusion Ratio		(Line 148 / Line 146)	95.72%	95.65%		
150	Gross Revenue Requirement		(Line 145)	944,125,141	696,050,370	248,074,771	35.64%
151	**Adjusted Gross Revenue Requirement**		(Line 149 * Line 150)	**903,685,830**	**665,748,799**	237,937,032	35.74%
	Revenue Credits						
152	**Revenue Credits**		Attachment 3	**157,191,528**	**146,736,897**	10,454,630	7.12%
153	**Net Revenue Requirement**		(Line 151 - Line 152)	**746,494,303**	**519,011,901**	227,482,401	43.83%
	Net Plant Carrying Charge						
154	Gross Revenue Requirement		(Line 150)	944,125,141	696,050,370	248,074,771	35.64%
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,612,585,081	6,015,170,814	597,414,267	9.93%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	14.2777%	11.5716%	2.71%	
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	12.1650%	9.2870%	2.88%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	4.9874%	2.4227%	2.56%	
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	469,500,844	283,154,001	186,346,843	65.81%
160	Increased Return and Taxes		Attachment 4	510,586,429	446,919,181	63,667,248	14.25%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	980,087,273	730,073,182	250,014,091	34.25%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	6,612,585,081	6,015,170,814	597,414,267	9.93%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.8215%	12.1372%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.7089%	9.8526%		
165	**Net Revenue Requirement**		(Line 153)	746,494,303	519,011,901	227,482,401	43.83%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	6,306,699	5,371,880	934,819	17.40%
168	Interest on Network Upgrade Facilities		Attachment 5	12,905,843	5,813,346	7,092,497	122.00%
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,078			
170	**Net Zonal Revenue Requirement**		(Line 165 + 166 + 167 + 168+ 169)	771,438,922	530,197,128	241,241,794	45.50%
	Network Service Rate						
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	**14,304**	**14,292**	13	0.09%
172	Rate ($/MW-year)		(Line 170 / 171)	**53,930**	**37,098**	16,832	45.37%
173	**Network Service Rate** ($/MW-year)		(Line 172)	**53,930**	**37,098**	16,832	45.37%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2024 Projection 2023 Form 1 data Projection	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-filed)

Notes

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

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

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

H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.

J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.

M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.

N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.

O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue

T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952
5	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,105,361
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,105,361
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,109,169
9	Rate in $/kW - Yearly	(Line 7 / Line 8)	0.787102
10	Rate in $/kW - Monthly	((Line 7 / Line 8) / 12)	0.06559
11	Rate in $/kW - Weekly	((Line 7 / Line 8) / 52)	0.01514
12	Rate in $/kW - Daily On-Peak	(Line 11 / 5)	0.00303
13	Rate in $/kW - Daily Off-Peak	(Line 11 / 7)	0.00216
14	Rate in $/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in $/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	$903,685,830
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	$157,191,528
5	Interest on Network Upgrades	Attachment 5	$12,905,843
6	Transmission Incentive Credit	Attachment 7	$6,306,699
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	$771,438,922
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,304
	Rates:		
10	Transmission Rate ($/kW-year)	Line 8 / Line 9 / 1000	$53.930355
11	Transmission Rate ($/kW-month)	Line 10 / 12 months	$4.494196
12	Weekly Firm/Non-Firm Rate ($/kW-week)	Line 10 / 52 weeks	$1.037122
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days ($/kW)	Line 12 / 5 days	$0.207424
14	Off-Peak Days ($/kW)	Line 12 / 7 days	$0.148160
	Non-Firm Hourly Rates:		
15	On-Peak Hours ($/MWh)	Line 13 / 16 hours * 1000	$12.96
16	Off-Peak Hours ($/MWh)	Line 14 / 24 hours * 1000	$6.17

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	32.4244%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,774,719	(12,761,260)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	**(844,869,045)**

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

Schedule ADIT-190

		A	B	C	D	E	F	G
Description		**Form 1 Reference**	**Total Company**	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 190								
Employee Benefits								
287414	505.700	Accrued Retention Bonus	6,635	6,635	0	0	0	Accrual to record retention bonuses given to various company employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	0	1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	0	4,607,239	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	10,232,239	10,232,239	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:			0					
287249	415.839	NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:			0					
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0					
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0					
87341/287971	0.530/415.81	Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0					
287339	105.400	FAS 143 ARO Liability	79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0					
287100	- - - - -	Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audits	259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226	Deferred Revenue - Other	122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	355,567	355,567	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	890,943	890,943	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	492,602	492,602	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - - -	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	1,554,611	
Total			757,770,624	736,400,631	891,959	0	20,478,034	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

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

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

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

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(266,976,961)	(266,976,961)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0		0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other			0					
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(2)	(2)	0	0	0	
Subtotal - p277			(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	
2	ADIT-281	Sch. 281 Below	(122,977,940)	(122,977,940)	0	0	0	
3	ADIT-283	Sch. 283 Below	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	
4	ADIT-190	Sch. 190 Below	1,002,278,780	980,211,929	1,070,561	0	20,996,290	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,816,544,854)	(1,830,585,512)	(846,872,453)	9,714,899	(148,801,788)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	32.4244%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(846,872,453)	3,149,995	(14,254,750)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(857,977,208)
9	Beginning of Year Total (Attachment 1)				(834,882,503)	2,774,719	(12,761,260)	(844,869,045)
10	**Appendix A, line 33 input**	Line 8 for Projection and average of Lines 8 & 9 for True-Up						**(857,977,208)**

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		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190								
Employee Benefits								
287220	720.560	Pension Liability UMWA Withdrawal	19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,513,378	0	0	0	5,513,378	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	1,667,845	0	0	0	1,667,845	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	617,513	0	0	0	617,513	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	245,912	245,912	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,857,423	0	0	0	7,857,423	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	374,065	0	0	0	374,065	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,966,066	0	0	0	4,966,066	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	10,160,133	10,160,133	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:								
287249	415.839	NonCurr Liab - Frozen MTM	0	0	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:								
286945	715.295	RL - OR Fly Ash	158,887	158,887	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286952	715.296	RL - WA Fly Ash	835,944	835,944	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
287045	610.155	RL - WA - Plant Closure Costs	999,988	999,988	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	2,683,254	2,683,254	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,880,438	1,880,438	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,362	64,362	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287055	705.344	RL - Income Tax Deferral - WA	1,445,846	1,445,846	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	207,551	207,551	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287058	100.119	RL - Income Tax Property Flowthrough - Other	(14,169,390)	(14,169,390)	0	0	0	Represents the gross-up on certain flowthrough balances unrelated to AFUDC Equity that were removed from PowerTax and will be amortized outside of PowerTax.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	173,292	173,292	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	1,570,068	1,570,068	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	1,693,871	1,693,871	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287068	705.302	RL - Deferred Gains - TerraPower	113,616	113,616	0	0	0	Regulatory liability established to defer a gain on sale of property as part of an agreement with TerraPower. The gain recognized will be deferred and given back to customers in a future proceeding.
287069	705.242	RL - UT Bill Assistance	(124,221)	(124,221)	0	0	0	Regulatory liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an additional credit on their bill.

287111	705.287	RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	18,672,574	18,672,574	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	16,859,840	16,859,840	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	(1)	(1)	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287171	415.940	RL - Steam Decommissioning - CA	182,598	182,598	0	0	0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
287173	415.942	RL - Steam Decommissioning - WA	2,632,942	2,632,942	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(4,398)	(4,398)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	535,029	535,029	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	57,330	57,330	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,293,000	2,293,000	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	441,821	441,821	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287195	705.284	RL - Non-Property EDIT - WA	130,477	130,477	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	2,054,356	2,054,356	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	86,430	86,430	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287237	705.755	RL - Noncurrent Reclass - Other	17,850	17,850	0	0	0	Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	47,181	47,181	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	40,068	40,068	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271	705.336	RL - Sale of RECs - UT	521,972	521,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	42,972	42,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	72,370	72,370	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,461,498	1,461,498	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,851,366	16,851,366	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	197,621	197,621	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,123,647	1,123,647	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	445,606	445,606	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(583,772)	(583,772)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	425,832	425,832	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287474	705.271	RL - Blue Sky Program WA	132,483	132,483	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	46,276	46,276	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,575,468	1,575,468	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	51,818	51,818	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	150,585	150,585	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
State Carryforwards								
287280	DTA State Charitable Contribution Limitation		127,625	127,625	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		81,489,520	81,489,520	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(17,139,600)	(17,139,600)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287494	DTA Idaho ITC Carryforward		19,619,515	19,619,515	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		116,932	116,932	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797	310.530/415.8	Injuries & Damages Accrual - Cash Basis	338,021,556	338,021,556	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	85,238,575	85,238,575	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287953	220.105	Allowance for A/R	7,484,416	7,484,416	0	0	0	Represents a reserve against revenues booked as part of the OATT true-up.
287100	- - - - -	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	348,246	348,246	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	11,388	11,388	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,457,889	2,457,889	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	20,416,204	20,416,204	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	555,225	555,225	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	640,242	640,242				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	197,342	197,342	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	150,256	150,256	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	31,597	31,597	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	1,070,561	0	1,070,561	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	294,101	294,101	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287807	- - - - -	Non-curr def fed tax cor ben of int	468,582	468,582	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Non-current state benefit of interest on uncertain positions.

Rounding	1	1	0	0	0	
Subtotal - p234	928,229,377	904,639,878	1,070,561	0	22,518,938	
Less FASB 109 Above if not separately removed	(75,572,051)	(75,572,051)	0	0	0	
Less FASB 106 Above if not separately removed	1,522,648	0	0	0	1,522,648	
Total	1,002,278,780	980,211,929	1,070,561	0	20,996,290	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 281								
Electric:								
287960	- - - - -	Accelerated Pollution Control Facilities Depreciation	(122,977,940)	(122,977,940)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(122,977,940)	(122,977,940)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(122,977,940)	(122,977,940)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 282								
287605	105.147	§1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(3,880,952)	(3,880,952)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	(1)	(1)	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	263,378,900	263,378,900	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(302,952)	0	0	(302,952)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,687,390,575	3,687,390,575	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,756,251	5,756,251	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	26,391,653	26,391,653	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	- - - - -	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	- - - - -	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0	(41,664,878)	PowerTax Report #257: Intangible Book Allocation Group.
287605	- - - - -	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,980)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	408,293,628	408,293,628	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(284,893,580)	(284,893,580)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,241,377	1,241,377	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(214,524,157)	(214,524,157)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.

287605	105.139	Equity AFUDC	(186,936,916)	(186,936,916)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,985,364,521)	(5,985,364,521)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(112,832,580)	(112,832,580)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	449,566	449,566	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(266,133)	(266,133)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	25,576,951	25,576,951	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(591,871,391)	(591,871,391)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287057	100.119	RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,276,645)	(190,276,645)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287072	105.271	Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287073	105.272	Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287074	105.273	Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287075	105.274	Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287076	105.275	Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
	Rounding		(4)	(4)	0	0	0	
Subtotal - p275			(3,253,177,664)	(2,254,150,839)	(847,943,014)	19,576,927	(170,660,738)	
Less FASB 109 Above if not separately removed			(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	

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

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(495,128)	(495,128)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,187,618)	(1,187,618)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(310,426)	(310,426)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(818,444)	(818,444)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,213,520)	(17,213,520)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(879,663)	(879,663)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(7,962,098)	(7,962,098)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286951	415.533	RA - GRC Memo Account - CA	(4,059,626)	(4,059,626)	0	0	0	Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue Requirement Memorandum Account.
286910	415.200	RA - OR Transportation Electrification Pilot	351,265	351,265	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	230,223	230,223	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(542,952)	(542,952)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	59,703	59,703	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(1,834,885)	(1,834,885)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(15,499)	(15,499)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
287070	415.445	RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)	0	0	0	Regulatory asset established to defer the Lower Klamath Project Assets that are probably of recovery.
286913	415.720	RA - Community Solar - OR	(709,262)	(709,262)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(9,620,043)	(9,620,043)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(2,533,306)	(2,533,306)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	(126,737)	(126,737)	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	265,407	265,407	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286928	415.833	RA - Pension Settlement - CA	(318,527)	(318,527)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	56,047	56,047	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(1,916,860)	(1,916,860)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	37,303	37,303	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(65)	(65)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(103,406)	(103,406)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(159,593)	(159,593)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(37,274,181)	(37,274,181)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(197,620)	(197,620)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583	415.826	RA - Pension Settlement - WA	(992,079)	(992,079)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	1,033,332	1,033,332	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(36,963)	(36,963)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	0	0	0	Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(52,246)	(52,246)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(546)	(546)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(35,269,669)	(35,269,669)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
286948	415.681	RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0	0		Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Washington rates.
287642	105.401	RA - ARO	(73,292,878)	(73,292,878)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	17,850	17,850	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0	0	0	Regulatory asset established to record the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the difference between actual and allocated REC revenue will be credited or charged to customers.
287840	415.410	RA - Energy West Mining	(39,417,361)	(39,417,361)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	234,693	234,693	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	890,831	890,831	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287649	730.170	RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0	0	0	Regulatory asset established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287977	415.885	RA - Noncurrent Reclass Other	(17,850)	(17,850)	0	0	0	Regulatory account used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance of results in a credit balance instead of a debit balance.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)	(113,384,092)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(86,053)	(86,053)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(14,033)	(14,033)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(453,432)	(453,432)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(27,685)	(27,685)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287747	705.240	RA - Alt Rate for Energy Program - (CARE) - CA Current	(151,631)	(151,631)	0	0	0	Regulatory asset established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287917	705.451	RL - Property Insurance Reserve - OR	(6,920,917)	(6,920,917)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(489,843)	(489,843)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(454,717)	(454,717)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(329,847)	(329,847)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(272,868)	(272,868)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(545,004)	(545,004)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(675,137,414)	(666,138,046)	0	(9,862,028)	862,660	
Less FASB 109 Above if not separately removed			(86,766)	(86,766)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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	(307,252,641)	(6,863,846)
Total	**(307,252,641)**	**(6,863,846)**
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

		Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
Description	**FERC Acct.**	**Pre-Tax Rate Change**	**Post-Tax Rate Change**		**Total**	**Protected**	**Non-Protected**
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324		62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)		(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)		(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)		(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		**(4,975,928,708)**	**(3,150,254,812)**		**(1,825,673,896)**	**(1,316,688,743)**	**(508,985,153)**
Other Regulatory Assets	182	407,152,267	217,034,312		190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(419,440)	(223,047)		(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		**(4,569,194,881)**	**(2,933,443,547)**		**(1,635,751,334)**	**(1,316,688,743)**	**(319,062,591)**
Gross-Up					(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	**254**				**(2,169,045,527)**	**(1,745,960,874)**	**(423,084,653)**

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

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

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

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

			FERC Transmission Allocable Excess Deferred Income Tax																
			Protected (Excess) / Deficient ADIT (RSGM)											Formula Rate Inputs					
			Transmission (344,474,995)			General (5,796,735)			Intangible (1,395,176)			Non-Protected (Excess) / Deficient ADIT (57,219,915)		Annual Amortization	Unamortized (Excess) / Deficient ADIT				
#	Year	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)
4.	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)
5.	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)
6.	12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)
7.	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)	- - -	0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)
8.	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)	- - -	0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)
9.	12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)	- - -	0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)
10.	12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)	- - -	0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)
11.	12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)	- - -	0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)
12.	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)	- - -	0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)
13.	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)	- - -	0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)
14.	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)	- - -	0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)
15.	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)	- - -	0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)
16.	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)	- - -	0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)
17.	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)	- - -	0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)
18.	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)	- - -	0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)
19.	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	- - -	0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)
20.	12/31/2037	53.2	(6,475,094)	(211,932,636)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)
21.	12/31/2038	53.2	(6,475,094)	(205,457,542)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)
22.	12/31/2039	53.2	(6,475,094)	(198,982,448)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)
23.	12/31/2040	53.2	(6,475,094)	(192,507,354)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)
24.	12/31/2041	53.2	(6,475,094)	(186,032,260)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)
25.	12/31/2042	53.2	(6,475,094)	(179,557,166)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)
26.	12/31/2043	53.2	(6,475,094)	(173,082,072)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)
27.	12/31/2044	53.2	(6,475,094)	(166,606,978)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)
28.	12/31/2045	53.2	(6,475,094)	(160,131,884)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)
29.	12/31/2046	53.2	(6,475,094)	(153,656,790)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)
30.	12/31/2047	53.2	(6,475,094)	(147,181,696)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)
31.	12/31/2048	53.2	(6,475,094)	(140,706,602)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)
32.	12/31/2049	53.2	(6,475,094)	(134,231,508)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)
33.	12/31/2050	53.2	(6,475,094)	(127,756,414)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)
34.	12/31/2051	53.2	(6,475,094)	(121,281,320)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)
35.	12/31/2052	53.2	(6,475,094)	(114,806,226)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)
36.	12/31/2053	53.2	(6,475,094)	(108,331,132)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)
37.	12/31/2054	53.2	(6,475,094)	(101,856,038)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)
38.	12/31/2055	53.2	(6,475,094)	(95,380,944)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)
39.	12/31/2056	53.2	(6,475,094)	(88,905,850)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)
40.	12/31/2057	53.2	(6,475,094)	(82,430,756)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)
41.	12/31/2058	53.2	(6,475,094)	(75,955,662)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)
42.	12/31/2059	53.2	(6,475,094)	(69,480,568)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)
43.	12/31/2060	53.2	(6,475,094)	(63,005,474)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)
44.	12/31/2061	53.2	(6,475,094)	(56,530,380)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)
45.	12/31/2062	53.2	(6,475,094)	(50,055,286)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)
46.	12/31/2063	53.2	(6,475,094)	(43,580,192)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43,580,192)
47.	12/31/2064	53.2	(6,475,094)	(37,105,098)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)
48.	12/31/2065	53.2	(6,475,094)	(30,630,004)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)
49.	12/31/2066	53.2	(6,475,094)	(24,154,910)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)
50.	12/31/2067	53.2	(6,475,094)	(17,679,816)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)
51.	12/31/2068	53.2	(6,475,094)	(11,204,722)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

#	Gross-Up**	ADIT**	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
1.	(133,306,917)	(542,193,738)	(542,193,738)	133,307,006
2.	(126,469,191)	(514,382,938)	(514,382,938)	126,469,275
3.	(119,631,466)	(486,572,139)	(486,572,139)	119,631,546
4.	(113,144,889)	(460,189,551)	(460,189,551)	113,144,964
5.	(106,658,312)	(433,806,963)	(433,806,963)	106,658,383
6.	(100,171,735)	(407,424,376)	(407,424,376)	100,171,802
7.	(97,933,957)	(398,322,752)	(398,322,752)	97,934,022
8.	(95,696,178)	(389,221,127)	(389,221,127)	95,696,242
9.	(93,458,399)	(380,119,502)	(380,119,502)	93,458,461
10.	(91,220,621)	(371,017,878)	(371,017,878)	91,220,682
11.	(88,982,842)	(361,916,253)	(361,916,253)	88,982,901
12.	(86,745,064)	(352,814,629)	(352,814,629)	86,745,122
13.	(84,507,285)	(343,713,004)	(343,713,004)	84,507,341
14.	(82,269,507)	(334,611,380)	(334,611,380)	82,269,562
15.	(80,031,728)	(325,509,755)	(325,509,755)	80,031,781
16.	(77,793,950)	(316,408,131)	(316,408,131)	77,794,002
17.	(75,556,171)	(307,306,506)	(307,306,506)	75,556,221
18.	(73,318,393)	(298,204,882)	(298,204,882)	73,318,442
19.	(71,206,162)	(289,613,862)	(289,613,862)	71,206,209
20.	(69,095,126)	(281,027,762)	(281,027,762)	69,095,172
21.	(66,984,090)	(272,441,632)	(272,441,632)	66,984,134
22.	(64,873,054)	(263,855,502)	(263,855,502)	64,873,097
23.	(62,762,018)	(255,269,372)	(255,269,372)	62,762,059
24.	(60,650,982)	(246,683,242)	(246,683,242)	60,651,022
25.	(58,539,945)	(238,097,111)	(238,097,111)	58,539,984
26.	(56,428,909)	(229,510,981)	(229,510,981)	56,428,947
27.	(54,317,873)	(220,924,851)	(220,924,851)	54,317,909
28.	(52,206,837)	(212,338,721)	(212,338,721)	52,206,872
29.	(50,095,801)	(203,752,591)	(203,752,591)	50,095,835
30.	(47,984,765)	(195,166,461)	(195,166,461)	47,984,797
31.	(45,873,729)	(186,580,331)	(186,580,331)	45,873,760
32.	(43,762,693)	(177,994,201)	(177,994,201)	43,762,722
33.	(41,651,657)	(169,408,071)	(169,408,071)	41,651,685
34.	(39,540,621)	(160,821,941)	(160,821,941)	39,540,647
35.	(37,429,585)	(152,235,811)	(152,235,811)	37,429,610
36.	(35,318,549)	(143,649,681)	(143,649,681)	35,318,572
37.	(33,207,513)	(135,063,551)	(135,063,551)	33,207,535
38.	(31,096,477)	(126,477,421)	(126,477,421)	31,096,498
39.	(28,985,441)	(117,891,291)	(117,891,291)	28,985,460
40.	(26,874,405)	(109,305,161)	(109,305,161)	26,874,423
41.	(24,763,369)	(100,719,031)	(100,719,031)	24,763,385
42.	(22,652,333)	(92,132,901)	(92,132,901)	22,652,348
43.	(20,541,297)	(83,546,771)	(83,546,771)	20,541,310
44.	(18,430,261)	(74,960,641)	(74,960,641)	18,430,273
45.	(16,319,225)	(66,374,511)	(66,374,511)	16,319,236
46.	(14,208,189)	(57,788,381)	(57,788,381)	14,208,198
47.	(12,097,152)	(49,202,250)	(49,202,250)	12,097,160
48.	(9,986,116)	(40,616,120)	(40,616,120)	9,986,123
49.	(7,875,080)	(32,029,990)	(32,029,990)	7,875,086
50.	(5,764,044)	(23,443,860)	(23,443,860)	5,764,048
51.	(3,653,008)	(14,857,730)	(14,857,730)	3,653,011

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

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

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

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

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

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

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

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

		FERC Transmission Allocable Excess Deferred Income Tax													Formula Rate Inputs		
			Protected (Excess) / Deficient ADIT (RSGM)									Non-Protected (Excess) / Deficient ADIT				Unamortized (Excess) / Deficient ADIT	
			Transmission			General			Intangible								
			[Intial Balance]			[Intial Balance]			[Intial Balance]			[Intial Balance]					
#	**Year**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Annual Amortization ATT 1B - ADIT**	**End. Balance**	**Average ATT 1B - ADIT**
1.																
2.																
3.																
4.																
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50.																
51.																

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

Tax Rate	**Gross-Up Factor**	**(Excess) / Deficient ADIT**	**Gross-Up****	**Regulatory Asset / (Liability)**	**ADIT Asset / (Liability)****

Attachment 2 - Taxes Other Than Income Worksheet

	Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
	Real Property	152,670,779		
	Possessory taxes	629,686		
1	**Total Plant Related**	153,300,465	32.4244%	49,706,713
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	**Total Labor Related**	0	9.5797%	0
	Other Included		Net Plant Allocator	
	Annual Report	125,857		
	Foreign Insurance Premium - Federal Insurance Tax	4,054,486		
3	**Total Other Included**	4,180,343	32.4244%	1,355,450
4	**Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)**	157,480,808		**51,062,163**
	Currently Excluded			
	Local Franchise	37,828,422		
	Montana Energy License	374,275		
	Montana Wholesale Energy	268,115		
	Idaho Generation Tax (KWh)	58,921		
	Oregon Department of Energy	1,438,991		
	Wyoming Wind Generation Tax	2,091,917		
	Washington Public Utility Tax	15,634,904		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	51,913		
5	**Subtotal Excluded Taxes**	57,747,458		
6	**Total Other Taxes Included and Excluded (Line 4 + Line 5)**	215,228,266		
	Total Other Taxes			
7	114.14c	215,228,266		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			1,343,367
2	Pole Attachments - Transmission Related			381,123
3	Distribution Underbuild - Transmission Related		*detail below*	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		*detail below*	60,173
6	**Account 454 subtotal**		(Sum Lines 1-5)	**4,318,131**
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	7,126,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	143,374,805
10	Facilities Charges including Interconnection Agreements	Note 2		2,092,797
11	Transmission maintenance revenue		Account 456.2	279,761
12	**Account 456 subtotal**		(Sum Lines 7-11)	**152,873,397**
13	Appendix A input: **Gross Revenue Credits**		(Sum Lines 6 &12)	**157,191,528**

Detail for selected items above

Miscellaneous General Revenues		
Rents - General		178,857
One Utah Center and North Temple office subleases		0
Parking Rent: Lloyd Center, Portland, Oregon		449,271
Rents - Common Affiliate - Kern River		0
Rents - Non-Common		0
Total Miscellaneous General Revenue		628,128
Wages & Salary Allocator		9.58%
Total Allocated Miscellaneous General Revenue		**60,173**
Distribution Underbuild		
Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
Distribution Underbuild - Transmission related		**555,768**

Notes

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 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

	Return and Taxes with 100 Basis Point increase in ROE				
A	100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 127 + Line 137 from below	510,586,429
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))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.39%
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.81%**
127	**Investment Return = Rate Base * Rate of Return**			**(Line 52 * Line 126)**	**424,510,772**

Composite Income Taxes

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			21.00%
129	SIT = State Income Tax Rate or Composite			4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.59%
132	CIT = T / (1-T)			32.60%
133	1 / (1-T)			132.60%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	(248,008)
135	**ITC Adjust. Allocated to Trans. - Grossed Up**		(Line 134 * (1 / (1 - Line 131)	**(328,864)**
136	**Income Tax Component =**	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		95,506,147
136b	**Grossed up Excess or Deficient ADIT Amortization**	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	(9,101,627)
137	**Total Income Taxes**			**86,075,657**

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
		Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	1	December	204.58b		2022	8,046,307,902	-
	2	January	Monthly Balances		2023	8,050,950,406	
	3	February	Monthly Balances		2023	8,062,987,841	
	4	March	Monthly Balances		2023	8,057,868,017	
	5	April	Monthly Balances		2023	8,059,091,826	
	6	May	Monthly Balances		2023	8,060,189,387	
	7	June	Monthly Balances		2023	8,091,129,655	
	8	July	Monthly Balances		2023	8,105,985,796	
	9	August	Monthly Balances		2023	8,125,398,434	
	10	September	Monthly Balances		2023	8,135,361,280	
	11	October	Monthly Balances		2023	8,149,412,951	
	12	November	Monthly Balances		2023	8,171,206,100	
	13	December	204.58g		2023	8,211,445,572	-
15	14	**Transmission Plant In Service**	(line 13)	(Note M)	Projection	**8,211,445,572**	Appendix A input
		Calculation of Distribution Plant In Service	Source		Year	Balance	
	15	December	204.75b		2022	8,466,404,321	-
	16	January	Monthly Balances		2023	8,495,068,456	
	17	February	Monthly Balances		2023	8,521,034,487	
	18	March	Monthly Balances		2023	8,567,192,137	
	19	April	Monthly Balances		2023	8,602,086,554	
	20	May	Monthly Balances		2023	8,626,998,136	
	21	June	Monthly Balances		2023	8,678,761,553	
	22	July	Monthly Balances		2023	8,723,463,659	
	23	August	Monthly Balances		2023	8,766,867,463	
	24	September	Monthly Balances		2023	8,829,476,843	
	25	October	Monthly Balances		2023	8,870,530,761	
	26	November	Monthly Balances		2023	8,907,779,605	
	27	December	204.75g		2023	9,049,257,838	-
	28	**Distribution Plant In Service**	(line 27)		Projection	9,049,257,838	
		Calculation of Intangible Plant In Service	Source		Year	Balance	
	29	December	204.5b		2022	1,128,981,210	-
	30	December	204.5g		2023	1,133,971,846	-
19	31	**Intangible Plant In Service**	(line 30)	(Note N)	Projection	**1,133,971,846**	Appendix A input
		Calculation of General Plant In Service	Source		Year	Balance	
	32	December	204.99b		2022	1,465,275,063	-
	33	December	204.99g		2023	1,537,122,609	-
18	34	**General Plant In Service**	(line 33)	(Note N)	Projection	**1,537,122,609**	Appendix A input
		Calculation of Production Plant In Service	Source		Year	Balance	
	35	December	204.46b		2022	13,506,299,204	-
	36	January	Monthly Balances		2023	13,494,439,802	
	37	February	Monthly Balances		2023	13,496,304,240	
	38	March	Monthly Balances		2023	13,499,150,961	
	39	April	Monthly Balances		2023	13,512,540,174	
	40	May	Monthly Balances		2023	13,544,846,085	
	41	June	Monthly Balances		2023	13,541,398,150	
	42	July	Monthly Balances		2023	13,541,699,724	
	43	August	Monthly Balances		2023	13,543,129,805	
	44	September	Monthly Balances		2023	13,589,703,534	
	45	October	Monthly Balances		2023	13,608,634,264	
	46	November	Monthly Balances		2023	13,723,270,141	
	47	December	204.46g		2023	13,656,624,982	-
	48	**Production Plant In Service**	(line 47)		Projection	13,656,624,982	
	49	Electric Plant Sold	204.102g			0	-
6	50	**Total Plant In Service**	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	**33,588,422,848**	Appendix A input

Accumulated Depreciation Worksheet

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes
		Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	51	December	Prior year 219.25c		2022	2,146,075,860	-
	52	January	Monthly Balances		2023	2,155,421,574	
	53	February	Monthly Balances		2023	2,164,629,842	
	54	March	Monthly Balances		2023	2,164,526,202	
	55	April	Monthly Balances		2023	2,175,134,391	
	56	May	Monthly Balances		2023	2,185,791,599	
	57	June	Monthly Balances		2023	2,196,268,594	
	58	July	Monthly Balances		2023	2,207,262,588	
	59	August	Monthly Balances		2023	2,216,235,417	
	60	September	Monthly Balances		2023	2,231,529,165	
	61	October	Monthly Balances		2023	2,240,712,225	
	62	November	Monthly Balances		2023	2,249,169,892	
	63	December	219.25c		2023	2,258,536,004	-
25	64	**Transmission Accumulated Depreciation**	(line 63)	(Note M)	Projection	**2,258,536,004**	Appendix A input
		Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	65	December	Prior year 219.26c		2022	3,234,824,181	-
	66	January	Monthly Balances		2023	3,242,267,694	
	67	February	Monthly Balances		2023	3,251,781,751	
	68	March	Monthly Balances		2023	3,261,741,117	
	69	April	Monthly Balances		2023	3,270,786,586	
	70	May	Monthly Balances		2023	3,279,324,172	
	71	June	Monthly Balances		2023	3,290,369,939	
	72	July	Monthly Balances		2023	3,299,691,676	
	73	August	Monthly Balances		2023	3,309,636,825	
	74	September	Monthly Balances		2023	3,317,092,307	
	75	October	Monthly Balances		2023	3,326,521,498	
	76	November	Monthly Balances		2023	3,335,206,347	
	77	December	219.26c		2023	3,342,434,416	-
	78	**Distribution Accumulated Depreciation**	(line 77)		Projection	3,342,434,416	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December	Prior year 200.21c		2022	736,465,711	-
	80	December	200.21c		2023	781,734,972	-
8	81	**Accumulated Intangible Depreciation**	(line 80)	(Note N)	Projection	**781,734,972**	Appendix A input
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2022	565,097,827	-
	83	December	219.28c		2023	579,316,418	-
26	84	**Accumulated General Depreciation**	(line 83)	(Note N)	Projection	**579,316,418**	Appendix A input
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	85	December	Prior year 219.20 through 219.24		2022	5,395,121,233	
	86	January	Monthly Balances		2023	5,435,627,506	
	87	February	Monthly Balances		2023	5,481,685,610	
	88	March	Monthly Balances		2023	5,530,472,636	
	89	April	Monthly Balances		2023	5,577,198,834	
	90	May	Monthly Balances		2023	5,626,354,394	
	91	June	Monthly Balances		2023	5,657,686,844	
	92	July	Monthly Balances		2023	5,703,191,891	
	93	August	Monthly Balances		2023	5,747,447,629	
	94	September	Monthly Balances		2023	5,799,544,890	
	95	October	Monthly Balances		2023	5,843,807,627	
	96	November	Monthly Balances		2023	5,890,558,837	
	97	December	219.20 through 219.24		2023	5,845,480,037	-
	98	**Production Accumulated Depreciation**	(line 97)		Projection	5,845,480,037	
7	99	**Accumulated Depreciation (Total Electric Plant)**	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	**12,025,766,875**	Appendix A input
	100	**Total Accumulated Depreciation**	(sum lines 64, 78, 81, 84, & 98)		Projection	12,807,501,847	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
	Undistributed Stores Expense		Prior Year	227.16c	0	
			Current Year	227.16c	0	
39		(Note N)	**Appendix A input**	Projection	**0**	current end-of-year balance
	Construction Materials & Supplies		Prior Year	227.5c	251,987,732	
			Current Year	227.5c	336,602,638	
42		(Note N)	**Appendix A input**	Projection	**336,602,638**	current end-of-year balance
	Transmission Materials & Supplies		Prior Year	227.8c	1,327,748	
			Current Year	227.8c	1,657,571	
45		(Note N)	**Appendix A input**	Projection	**1,657,571**	current end-of-year balance

ITC Adjustment

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission related portion	**Appendix A input**	Details
	Amortized Investment Tax Credit				Net Plant Allocator		
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(764,880)	32.42%	**(248,008)**	
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base						
		Current beg of year balance	266 footnotes	20,920			
		Current end of year balance	266 footnotes	16,629			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	18,775	32.42%	**6,088**	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total		Details
	Excluded Membership Dues Expense					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	326,563		326,563	
	American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
	Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
	Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
	Clean Power	component of 335 Ln 1b	5,443		5,443	
	Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
	Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
	North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
	Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
	Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
	Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
	UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
	Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
	Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
		Page 335, Line 1 Subtotal	1,878,799			
	Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 6 - 34	Page 335, Lines 7-34	311,669		311,669	
	Other (Individually less than $5,000)	Page 335, Line 35	118,985		118,985	
	Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
63	Total	(Note C)	**Appendix A Input**		**1,080,814**	
	PBOP					
	Authorized filed PBOP expense		Annual Update Informational Filing		1,236,851	
	Actual PBOP expense		Attachment 17 total		1,236,851	
58	Actual PBOP Expense Adjustment		**Appendix A Input**	Projection	**0**	Authorized Filled Expense minus Actual Expense
	Property Insurance					
	Property Insurance Account 924		320.185b		5,369,323	
70		(Note F)	**Appendix A Input**		**5,369,323**	

PacifiCorp
Attachment 5 - Cost Support

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
	Directly Assigned A&G					
	Specific Transmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
	Annual Fee	350.20d	3,396,191	3,396,191		
	Annual Fee - hydro	350.21d	4,046,608		4,046,608	
	Transmission Rate Case	350.22d	251,125	251,125		
	Other Regulatory	350.23d	1,133,247	318,044	815,203	
67	**Total**	sum	8,827,171	**3,965,360**	4,861,811	

Safety Related Advertising Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related **Appendix A Input**	Non-safety Related	Details
	Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Education and Out Reach Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach **Appendix A Input**	Other	Details
	Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related **Appendix A input**	Details
53	**Transmission O&M**	320.112b	258,593,957	(1,110,101)	**257,483,856**	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952			
	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366			
54	**Less: Cost of Providing Ancillary Services Accounts 561.0-5**	sum	11,105,361	0	**11,105,361**	Adjustment for Ancillary Services Accounts 561-561.5
55	**Less: Account 565**	320.96b	165,141,904	0	**165,141,904**	

Facility Credits under Section 30.9 of the OATT

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
	Net Revenue Requirement		
166	Facility Credits under Section 30.9 of the OATT	**0**	Appendix A Input
168	Interest on Network Upgrade Facilities	**12,905,843**	Appendix A Input

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & Documentation
	Interest on Deposits				
	Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits			15,153,246	
	Imputed Interest income	Attachment 18	Enter Negative	(9,421,169)	
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits			**5,732,078**	Appendix A Input

Other adjustments to rate base

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
	Network Upgrade Balance					
			Prior Year	Enter negative	(154,590,849)	
			Current Year	Enter negative	(190,348,903)	
50	Network Upgrade Balance	(Note N)	Appendix A input	Projection	**(190,348,903)**	current end-of-year balance

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	
	Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	139,702,687	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	**Transmission Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**139,702,687**	Appendix A Input
	General Plant				
	Depreciation expense (403)	(Note H)	336.10b	51,650,631	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	674,030	
77	**General Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**52,324,661**	Appendix A Input
	Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	61,586,054	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	**Total Intangible Amortization**	(Note H)	sum	**61,586,054**	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

$ - Rev Req based on Year 1 data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										CWIP		Plant In Service				CWIP		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	
Jan	14,657,398	-	8,794	-	140,166	-	209,729	-	-	358,689	-	12	175,888,771	4,304,268	13,529,905.43	331,098	-	-	
Feb	18,917,979	-	(3,722)	-	22,832	-	(174,800)	-	-	(155,690)	-	11	208,097,770	(1,712,590)	16,007,521	(131,738)	-	-	
Mar	30,478,683	-	307	-	(72,230)	-	5,063,976	-	-	4,992,053	-	10	304,786,831	49,920,530	23,445,141	3,840,041	-	-	
Apr	30,466,947	-	-	-	1,487,900	-	2,800	-	-	1,490,700	-	9	274,202,522	13,416,300	21,092,502	1,032,023	-	-	
May	60,189,377	-	-	-	509,300	-	5,000,000	-	-	5,509,300	-	8	481,515,015	44,074,400	37,039,617	3,390,338	-	-	
Jun	98,969,246	-	-	-	550,000	-	-	-	-	550,000	-	7	692,784,723	3,850,000	53,291,133	296,154	-	-	
Jul	27,732,001	-	-	-	24,315,000	-	-	-	-	24,315,000	-	6	166,392,009	145,890,000	12,799,385	11,222,308	-	-	
Aug	39,528,512	-	-	-	2,445,000	-	-	-	-	2,445,000	-	5	197,642,561	12,225,000	15,203,274	940,385	-	-	
Sep	11,347,616	-	-	-	214,705,000	-	-	-	-	214,705,000	-	4	45,390,464	858,820,000	3,491,574	66,063,077	-	-	
Oct	61,973,649	-	-	-	9,085,354	-	-	-	-	9,085,354	-	3	185,920,946	27,256,062	14,301,611	2,096,620	-	-	
Nov	20,708,538	-	-	75,819,889	11,885,000	-	2,176,530,455	-	-	2,264,235,344	-	2	41,417,076	4,528,470,688	3,185,929	348,343,899	-	-	
Dec	59,464,657	-	-	25,658	48,300,000	-	7,438,000	-	-	55,763,658	-	1	59,464,657	55,763,658	4,574,204	4,289,512	-	-	
Total	474,434,603	-	5,379	75,845,547	313,373,322	-	2,194,070,160	-	-	2,583,294,408	-		2,833,503,345	5,742,278,316	217,961,796	441,713,717	-	-	

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

Input to Line 16 of Appendix A	659,675,512
Input to Line 34 of Appendix A	-

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

4 May Year 2 Post results of Step 3

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)

$ -

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)

$ - Rev Req based on Prior Year data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

7 April Year 3 Reconciliation - actual data

$ - Result of Formula for Reconciliation — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

$ - Schedule 1 Reconciliation

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	5,927
Feb	10.5	(2,349)
Mar	9.5	68,139
Apr	8.5	18,205
May	7.5	59,367
Jun	6.5	5,136
Jul	5.5	192,144
Aug	4.5	15,808
Sep	3.5	1,079,695
Oct	2.5	32,634
Nov	1.5	4,879,818
Dec	0.5	40,060
Total Estimated Depreciation for Attachment 7		6,394,585

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line				
1	New Plant Carrying Charge			
2	**Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)**			
		Formula Line		
3	A	157	Net Plant Carrying Charge without Depreciation	12.1650%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.7089%
5	C		Line B less Line A	0.5438%
6	**FCR if CIAC**			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	4.9874%

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

			Transmission CWIP (Energy Gateway only)	Transmission PIS Actuals (Energy Gateway Segment B-H)	Transmission PIS Projection (Energy Gateway Segment B-H)	
8	Useful life of the project	Life		58.00	58.00	
9	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No	
10	Input the allowed increase in ROE	Increased ROE (basis points)	0	50	50	
11	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	9.8% ROE	12.1650%	12.1650%	12.1650%	12.1650%
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project	12.1650%	12.4369%	12.4369%	12.1650%
13	13 Month Net Plant or CWIP Balance	Investment	-	1,893,870,114	438,516,424	-
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-	32,652,933	6,394,585	-

		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	39,777,820	-	-	-	-	-	-	$ 39,777,820		$ 39,777,820	
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	40,558,849	-	-	-	-	-	-	$ 40,558,849	$ 40,558,849		$ 781,029
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	109,115,555	-	-	-	-	-	-	$ 109,115,555		$ 109,115,555	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	111,247,732	-	-	-	-	-	-	$ 111,247,732	$ 111,247,732		$ 2,132,177
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	109,561,507	-	-	-	-	-	-	$ 109,561,507		$ 109,561,507	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	111,698,446	-	-	-	-	-	-	$ 111,698,446	$ 111,698,446		$ 2,136,939
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	145,094,537	-	-	-	-	-	-	$ 145,094,537		$ 145,094,537	
22	W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	147,920,187	-	-	-	-	-	-	$ 147,920,187	$ 147,920,187		$ 2,825,650
23	W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	162,743,376	-	-	-	-	-	-	$ 162,743,376		$ 162,743,376	
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	165,908,697	-	-	-	-	-	-	$ 165,908,697	$ 165,908,697		$ 3,165,320
25	W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	189,030,206	-	-	-	-	-	-	$ 189,030,206		$ 189,030,206	
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	192,701,605	-	-	-	-	-	-	$ 192,701,605	$ 192,701,605		$ 3,671,399
27	W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,367,851	-	-	-	-	-	-	$ 207,367,851		$ 207,367,851	
28	W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,346,229	-	-	-	-	-	-	$ 211,346,229	$ 211,346,229		$ 3,978,378
29	W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	204,632,497	-	-	-	-	-	-	$ 204,632,497		$ 204,632,497	
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	208,547,909	-	-	-	-	-	-	$ 208,547,909	$ 208,547,909		$ 3,915,413
31	W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	199,149,957	-	-	-	-	-	-	$ 199,149,957		$ 199,149,957	
32	W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	202,993,193	-	-	-	-	-	-	$ 202,993,193	$ 202,993,193		$ 3,843,236
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	195,847,262	-	-	-	-	-	-	$ 195,847,262		$ 195,847,262	
34	W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	199,616,652	-	-	-	-	-	-	$ 199,616,652	$ 199,616,652		$ 3,769,390
35	W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	207,802,307	-	-	-	-	-	-	$ 207,802,307		$ 207,802,307	
36	W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	211,802,287	-	-	-	-	-	-	$ 211,802,287	$ 211,802,287		$ 3,999,980
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	277,326,998	-	-	-	-	-	-	$ 277,326,998		$ 277,326,998	
38	W Increased ROE	2021	-	-	-	1,965,162,841	38,264,499	282,670,706	-	-	-	-	-	-	$ 282,670,706	$ 282,670,706		$ 5,343,708
39	W 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	271,914,474	-	-	-	-	-	-	$ 271,914,474		$ 271,914,474	
40	W Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	277,139,423	-	-	-	-	-	-	$ 277,139,423	$ 277,139,423		$ 5,224,949
41	W 9.8 % ROE	2023	-	-	-	1,893,870,114	38,337,274	268,726,997	-	-	-	-	-	-	$ 268,726,997		$ 268,726,997	
42	W Increased ROE	2023	-	-	-	1,893,870,114	38,337,274	273,876,844	-	-	-	-	-	-	$ 273,876,844	$ 273,876,844		$ 5,149,847
43	W 9.8 % ROE	2024	-	-	-	1,880,788,917	38,787,941	267,586,334	438,516,424	6,394,585	59,740,206	-	-	-	$ 327,326,540		$ 327,326,540	
44	W Increased ROE	2024	-	-	-	1,880,788,917	38,787,941	272,700,610	438,516,424	6,394,585	60,932,628	-	-	-	$ 333,633,238	$ 333,633,238		$ 6,306,699
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
55		....				-	-		-	-	....	-	-				$ -	
56		....				-	.....		-	.....	....	-	.....			$ -		$ -

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2023

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(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	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.76%	15,544,215.60	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	22,784,916.53	3.64%	3,977,813.14	3.31%	3,315,075.77	5.48%	28,516,659.41	4.97%	7,725,507.84	5.56%	241,580.90	2.77%	3,178,134.74	4.61%	
23	302	Franchises and Consents															2.86%
24	303	Miscellaneous Intangible Plant															6.15%
25	390.1	Leasehold Improvements - Gen															4.22%

1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
2 The columns labeled "Balance" are the amount of investment physically located in each state.
3 The plant balance is updated each month as new plant is added.
4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.
11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

OATT (Part III - Network Service) - Average of current year and prior two years

Column	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Montana-Dakota Utilities, Co. NFO SA 1097	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	8,577	5.84	3.23	32.18	0.97	0.03	0.09	0.13	0.01	19.02	16.19	11.03	51.16	0.00	0.01	34.64	0.93	317.49	117.72	2.63	613
Feb	8,480	7.15	3.27	33.33	1.47	0.39	0.06	0.08	0.01	20.16	16.03	11.00	50.88	0.00	0.01	34.35	0.91	318.78	118.67	2.54	619
March	7,970	6.51	3.22	28.34	1.34	0.29	-	-	0.01	21.26	15.91	9.96	46.73	0.09	0.01	33.89	0.85	292.39	109.69	2.75	573
April	7,586	6.36	3.24	25.13	1.22	0.35	-	-	0.01	17.78	15.85	9.87	42.84	0.33	0.34	34.55	0.91	231.15	71.79	2.41	464
May	8,096	5.64	3.13	13.37	0.47	0.32	0.02	-	0.47	13.41	17.98	9.58	34.36	0.54	2.67	34.05	0.84	132.87	78.04	2.32	350
Jun	10,064	6.41	3.79	19.06	0.38	0.03	-	-	1.23	13.49	19.63	9.04	46.56	0.55	2.48	34.14	1.09	182.39	105.77	3.14	449
Jul	10,897	5.93	3.81	16.63	0.47	0.30	-	-	1.33	15.52	20.20	11.60	56.65	0.60	3.15	34.35	1.16	200.98	118.85	3.62	495
Aug	10,764	6.81	3.70	20.00	0.38	0.12	-	-	1.35	17.02	21.13	11.61	57.14	0.57	2.89	34.09	1.21	162.74	117.24	3.65	462
Sept	9,681	5.49	3.32	13.56	0.30	0.35	-	0.03	1.04	13.46	18.51	10.44	48.14	0.42	2.53	33.85	1.10	139.77	103.74	3.52	400
Oct	7,700	6.31	3.03	19.28	0.67	0.16	0.04	0.02	0.49	16.69	16.72	9.43	36.15	0.25	0.28	34.01	0.90	189.93	87.84	2.58	425
Nov	8,294	6.17	3.32	25.58	1.06	0.46	0.13	0.11	0.01	15.31	16.22	10.15	43.49	0.00	0.01	33.74	0.85	262.24	98.08	2.39	519
Dec	8,768	5.69	3.03	31.13	1.38	0.18	0.22	0.13	0.01	16.81	15.94	11.68	52.40	0.00	0.01	33.46	0.80	326.61	119.17	3.31	621
Total	106,878	74	40	278	10	3	1	0	6	200	210	125	557	3	14	409	12	2,756	1,247	35	5,990
Avg 12CP	**8,906**	**6**	**3**	**23**	**1**	**0**	**0**	**0**	**0**	**17**	**18**	**10**	**47**	**0**	**1**	**34**	**1**	**230**	**104**	**3**	**499**

Other Service

Column	j1	j2	j3	j4	j5	j
Customer Class RS / SA	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	455	57	114	298		924
Feb	438	53	102	293		886
March	421	63	116	277		877
April	423	43	137	256		859
May	552	77	122	290		1,041
Jun	715	116	160	303		1,294
Jul	869	157	188	303		1,516
Aug	853	161	194	296		1,503
Sept	796	143	165	280		1,384
Oct	416	60	124	276		877
Nov	416	68	119	297		900
Dec	447	76	110	261		893
Total	6,800	1,075	1,651	3,428		12,953
Avg 12CP	**567**	**90**	**138**	**286**		**1,079**

OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection

Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21
Customer Class RS / SA	PacifiCorp LTP Various	BPA LTP SA 656	Idaho Power LTP SA 212	Idaho Power LTP SA 1023	Avangrid LTP SA 895	Thermo No. 1 LTP SA 568	Powerex LTP SA 169	Powerex LTP SA 1016	Powerex LTP SA 1017	Powerex LTP SA 1035	Powerex LTP SA 1036	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 863	Salt River Project LTP SA 809	Clatskanie People's Utility District LTP SA 899	Evergreen Biopower, LLC LTP SA 874	Garrett Solar LTP SA 966	Airport Solar, LLC LTP SA 965	Shell Energy North America (US), L.P. LTP SA 932	Falls Creek LTP SA 868	Energy Keepers LTP SA 1055
Jan	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Feb	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
March	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
April	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
May	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Jun	1,950	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	5	25
Jul	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Aug	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Sept	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	3	25
Oct	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	5	25
Nov	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Dec	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Total	22,735	672	250	960	360	132	960	600	600	600	600	48	228	300	156	120	120	576	1,093	50	300
Avg 12CP	**1,895**	**56**	**21**	**80**	**30**	**11**	**80**	**50**	**50**	**50**	**50**	**4**	**19**	**25**	**13**	**10**	**10**	**48**	**91**	**4**	**25**

Column	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g
Customer Class RS / SA	Tenaska LTP SA 1100	Morgan Stanley Capital Group Inc. LTP SA 780	Losses LTP -	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 995	Powerex LTP SA 996	City of Roseville LTP SA 881	Total LTP
Jan	22	25	113	100	100	100	50	150	100	100	50	3,480
Feb	22	25	113	100	100	100	50	150	100	100	50	3,480
March	22	25	113	100	100	100	50	150	100	100	50	3,480
April	22	25	113	100	100	100	50	150	100	100	50	3,480
May	22	25	113	100	100	100	50	150	100	100	50	3,480
Jun	22	25	118	100	100	100	50	150	100	100	50	3,611
Jul	22	25	118	100	100	100	50	150	100	100	50	3,607
Aug	22	25	118	100	100	100	50	150	100	100	50	3,607
Sept	22	25	118	100	100	100	50	150	100	100	50	3,609
Oct	22	25	118	100	100	100	50	150	100	100	50	3,611
Nov	22	25	113	100	100	100	50	150	100	100	50	3,480
Dec	22	25	113	100	100	100	50	150	100	100	50	3,480
Total	264	300	1,381	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,405
Avg 12CP	**22**	**25**	**115**	**100**	**100**	**100**	**50**	**150**	**100**	**100**	**50**	**3,534**

Customer Class RS / SA	Total Network & OS	1% growth	Behind-the Meter	Total Network Load
Jan	10,114	10,211	208	10,427
Feb	9,985	10,081	192	10,279
March	9,420	9,511	205	9,736
April	8,908	8,995	198	9,193
May	9,487	9,584	165	9,749
Jun	11,801	11,922	179	12,101
Jul	12,908	13,038	121	13,159
Aug	12,729	12,858	152	13,010
Sept	11,464	11,581	166	11,747
Oct	9,002	9,094	172	9,266
Nov	9,713	9,812	199	10,011
Dec	10,283	10,386	195	10,580
Total	125,821	127,101	2,147	129,247
Avg 12CP	10,485	10,592	179	**10,771**

Customer Class RS / SA	Divisor Network + OS + LTP
Jan	13,907
Feb	13,759
March	13,206
April	12,673
May	13,229
Jun	15,712
Jul	16,766
Aug	16,617
Sept	15,356
Oct	12,877
Nov	13,491
Dec	14,060
Total	171,652
Avg 12CP	**14,304**

PacifiCorp

Attachment 9a1 - Load(Current Year)

2023

			OATT (Part III - Network Service)																				
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	713
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	545
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.91	329
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	420
Jul	21	17:00	10,523	6.68	3.59	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	124.11	100.30	5.29	367
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	527
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563
Dec	18	18:00	8,209	5.46	2.81	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	546
Total			105,232	86	41	267	12	3	0	0	5	193	213	122	555	3	12	405	7	2,895	1,261	50	6,130

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	30	8:00	458	52	124	310		944
Feb	2	8:00	471	54	117	308		950
March	27	9:00	448	100	139	202		889
April	4	9:00	423	22	162	282		889
May	19	17:00	477	89	113	276		954
Jun	30	18:00	627	85	154	305		1,170
Jul	21	17:00	883	153	218	298		1,551
Aug	16	17:00	815	165	170	301		1,451
Sept	8	17:00	670	111	139	258		1,178
Oct	30	8:00	378	59	122	302		861
Nov	28	8:00	415	79	111	283		888
Dec	18	18:00	444	120	106	211		880
Total			6,507	1,088	1,676	3,336		12,607.00

PacifiCorp
Attachment 9a1 - Load (Current Year)
2022

			OATT (Part III - Network Service)																			
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.84	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,281	1,119	1,597	3,457		13,454

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2021

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	Total NFO
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2023

OATT (Part III - Network Service)

Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	712,998
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648,447
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	544,951
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501,460
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.81	329,374
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	419,852
Jul	21	17:00	10,923	6.68	3.99	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500,317
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470,075
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	134.11	100.30	5.25	367,417
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	526,629
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563,027
Dec	18	18:00	8,209	5.46	2.91	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	545,801
Total			105,232	86.41	41.04	267.30	11.88	3.17	0.47	0.44	5.08	192.89	212.87	121.51	554.68	3.21	11.69	404.63	7.36	2,894.75	1,260.70	50.33	6,130
Avg 12CP			8,769	7.20	3.42	22.28	0.99	0.26	0.04	0.04	0.42	16.07	17.74	10.13	46.22	0.27	0.97	33.72	0.61	241.23	105.06	4.19	511

Other Service

Column	j1	j2	j3	j4	j
Customer	UAMPS	UMPA	Deseret	Western Area Power Administration	
Class	OS	OS	OS	OS	Total OS
RS / SA	RS 297	RS 637	RS 280	RS 262/263	
Jan	498	92	124	310	944
Feb	471	54	117	308	950
March	448	100	139	202	889
April	423	22	162	282	889
May	477	89	113	276	954
Jun	627	85	154	305	1,170
Jul	883	193	218	298	1,591
Aug	815	165	170	301	1,451
Sept	670	111	139	258	1,178
Oct	378	99	122	302	861
Nov	415	79	111	283	888
Dec	444	120	106	211	880
Total	6,507	1,088	1,676	3,336	- 12,607
Avg 12CP	542	91	140	278	- 1,050.58

OATT Part II Long-Term Firm Point-to-Point Transmission Service

Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g33	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Municipal Utility District	Salt River Project Agricultural Improvement and Power District	Garnett Solar	Airport Solar	Falls Creek	Shell Energy North America, LP	Losses	
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		Total LTP
RS / SA	Day	Time	Various	SA 895	SA 67	SA 179	SA 636	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 1023	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 839	SA 966	SA 965	SA868	SA 791		
Jan			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	99	4	19	25	10	48	5	25	117	3,589
Feb			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
March			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
April			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
May			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
Jun			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	105	122	3,720
Jul			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Aug			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Sept			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	3	105	122	3,718
Oct			1,960	30	50	-	56	50	13	-	-	10	50	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	105	118	3,614
Nov			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Dec			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Total			22,735	360	600	-	672	600	156	-	18	120	250	960	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	900	99	48	228	300	120	576	50	1,294	1,417	43,395
Avg 12CP			1,895	30	50	-	56	50	13	-	2	10	21	80	11	80	100	100	100	50	150	100	100	100	100	75	8	4	19	25	10	48	4	108	118	3,616

Column	Total Network & OS	Behind the Meter	Total Network Load	Divisor Network + OS + LTP
Jan	10,639	156	10,795	14,384
Feb	10,294	182	10,476	14,065
March	9,549	189	9,738	13,337
April	9,231	166	9,397	12,986
May	9,194	154	9,348	12,938
Jun	10,812	163	10,976	14,696
Jul	12,574	66	12,630	16,346
Aug	12,682	149	12,831	16,547
Sept	10,173	156	10,329	14,047
Oct	9,335	172	9,508	13,122
Nov	9,852	188	10,041	13,524
Dec	9,636	212	9,848	13,331
Total	123,970	1,945	125,915	169,310
Avg 12CP	10,331	162	10,493	**14,109**

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(607,066,215)
1110000	146200	A/Amort-Oth Intang	(135,559,718)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(24,680,025)
1110000	146230	A/Amort-LsHld Imprmt	(14,429,015)
		Attachment 5 input: **Total Accumulated Amortization**	**(781,734,972)**

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	2022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	$ 20,927,068	$ 77,275,199	$ 49,101,134			$ 49,101,134	
	132012	Prep Ins-All Purpose Insurance	Plant-related	$ 2,814,336	$ 3,207,357	$ 3,010,847			$ 3,010,847	
	132013	Prep Ins-D&O Liability	Labor-related	$ -	$ -	$ -				
	132016	Prep Ins-Minority Owned Plants	Other	$ 321,949	$ 380,196	$ 351,072	$ 351,072			
	132045	Prepaid Workers Compensation	Labor-related	$ 108,124	$ 136,220	$ 122,172				$ 122,172
	132055	Prepaid Employee Benefit Costs	Labor-related	$ 1,528,988	$ 1,035,575	$ 1,282,281				$ 1,282,281
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	$ -	$ -	$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	$ -	$ -	$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	$ 22,741,356	$ 24,138,271	$ 23,439,813			$ 23,439,813	
	132200	Prepaid Taxes (Federal, State, Local)	Other	$ 29,204	$ 29,204	$ 29,204	$ 29,204			
	132924	Other Prepayments - Oregon DOE Fee	Other	$ 757,036	$ 681,956	$ 719,496	$ 719,496			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	$ 736,161	$ 773,246	$ 754,703	$ 754,703			
	132096	Prepaid RECs for RPS (WA)	Other	$ -	$ -	$ -	$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	$ 3,922,186	$ 29,684,253	$ 16,803,219	$ 16,803,219			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	$ 2,399,927	$ 10,453,882	$ 6,426,905	$ 6,426,905			
	132099	Prepaid WA GHG Wholesale - Current	Other	$ -	$ 12,616,436	$ 6,308,218	$ 6,308,218			
	132310	Prepaid Rating Agency Fees	Other	$ 35,356	$ 39,261	$ 37,308	$ 37,308			
	132320	Prepaid Surety Bond	Other	$ -	$ -	$ -	$ -			
	132548	Prepaid Cedar Springs II	Other	$ 507,000	$ -	$ 253,500	$ 253,500			
	132551	Prepaid Dunlap	Other	$ 207,914	$ 207,914	$ 207,914	$ 207,914			
	132557	Prepaid GlenRock I	Other	$ 185,437	$ 213,626	$ 199,531	$ 199,531			
	132558	Prepaid GlenRock II	Other	$ 146,102	$ -	$ 73,051	$ 73,051			
	132564	Prepaid High Plains	Other	$ 556,311	$ -	$ 278,155	$ 278,155			
	132567	Prepaid Leaning Juniper	Other	$ 282,370	$ 282,370	$ 282,370	$ 282,370			
	132574	Prepaid McFadden Ridge	Other	$ 106,767	$ 133,656	$ 120,211	$ 120,211			
	132577	Prepaid Rolling Hills	Other	$ 278,155	$ 332,666	$ 305,411	$ 305,411			
	132580	Prepaid Seven Mile I	Other	$ 185,437	$ 185,437	$ 185,437	$ 185,437			
	132581	Prepaid Seven Mile II	Other	$ 36,525	$ 36,525	$ 36,525	$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	$ -	$ -	$ -	$ -			
	132606	Other Prepay - Lease Commissions	Other	$ -	$ -	$ -	$ -			
	132620	Prepayments - Water Rights Lease	Other	$ 918,874	$ 950,048	$ 934,461	$ 934,461			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	$ 557,594	$ 557,594	$ 557,594	$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	$ -	$ -	$ -	$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	$ -	$ -	$ -	$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	$ -	$ -	$ -	$ -			
	132650	Prepaid Dues	Other	$ 375,000	$ 1,836,474	$ 1,105,737	$ 1,105,737			
	132700	Prepaid Rent	Plant-related	$ 42,667	$ -	$ 21,333			$ 21,333	
	132705	Prepaid Pole Contact Rental	Other	$ 213,579	$ 329,307	$ 271,443	$ 271,443			
	132740	Prepaid O&M - Wind	Other	$ 86,856	$ 83,763	$ 85,309	$ 85,309			
	132755	Prepaid Aircraft Maint	Labor-related	$ 83,714	$ 167,299	$ 125,507				$ 125,507
	132825	Prepaid LGIA Transmission	Other	$ -	$ -	$ -	$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	$ -	$ -	$ -	$ -			
	132900	Prepayments - Other (Note 1)	Labor-related	$ 20,851,021	$ 2,314,999	$ 11,583,010	$ 10,000,000			$ 1,583,010
	132901	Prep Fees-Oregon Pub Util Commission	Other	$ 1,470,260	$ 1,516,604	$ 1,493,432	$ 1,493,432			
	132903	Prep Fees-Utah Public Service Commission	Other	$ 3,387,132	$ 3,454,128	$ 3,420,630	$ 3,420,630			
	132904	Prep Fees-Idaho Pub Util Commission	Other	$ 293,574	$ 312,487	$ 303,031	$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	$ -	$ -	$ -				
	132910	Prepayments - Hardware & Software	Labor-related	$ 16,251,904	$ 15,133,476	$ 15,692,690				$ 15,692,690
	132926	Prepaid Royalties	Other	$ -	$ -	$ -	$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	$ -	$ -	$ -				
	132999	Prepayments - Reclass to Long-Term	Other	$ (4,488,817)	$ (2,515,259)	$ (3,502,038)	$ (3,502,038)			
	134000	Long-Term Prepayments - Reclass from Current	Other	$ 4,488,817	$ 2,515,259	$ 3,502,038	$ 3,502,038			
	134100	Prepaid CA GHG Retail - Non-Current	Other	$ 16,670,752	$ 1,423,000	$ 9,046,876	$ 9,046,876			
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	$ 6,906,034	$ 1,425,639	$ 4,165,837	$ 4,165,837			
	134102	Prepaid WA GHG Wholesale - Non-Current	Other	$ -	$ 29,207,506	$ 14,603,753	$ 14,603,753			
	185363	LT Prepayments - Other	Other	$ -	$ 250,000	$ 125,000	$ 125,000			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	$ 2,206,988	$ 2,124,274	$ 2,165,631	$ 2,165,631			
	132304	Prepaid Interest - SERP Life Insurance	Other	$ -	$ -	$ -	$ -			
	203000	Discount on Short-Term Securities	Other	$ -	$ 1,569,760	$ 784,880	$ 784,880			
1655000	132400	Prepaid Mining Costs	Other	$ 750,000	$ -	$ 375,000	$ 375,000			
		Total Prepayments		$ 129,879,658	$ 224,499,606	$ 177,189,632	$ 82,810,845	$ -	$ 75,573,127	$ 18,805,660
						Allocator	0.000%	100.000%	32.424%	9.580%
						Total Allocated to Transmission by Category	$ -	$ -	$ 24,504,112	$ 1,801,524

Appendix A input: **Total Allocated to Transmission** **$ 26,305,636**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2022 and 2023

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

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

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,058	n/a	1
USBR Weber Basin RS 286	23,178	n/a	1
UAMPS RS 297	0	542.3	0
UMPA RS 637	0	90.6	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	31,662	n/a	1
Sacramento Municipal Utility District Deferral Fee	67,394	n/a	1
Additional OS Revenue Credit	784,032	n/a	1
Att 3 input: **Total OS contract revenue credits**	**7,126,034**	1,102.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
Third parties	29,048,764
Total short-term non-firm	51,961,785

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	107,168,694
Third parties	36,206,111
Att. 3 input: **Total short term-firm and non-firm revenue**	**143,374,805**

PacifiCorp
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	**Current Year** (month end)											
Appendix A Line	**Operation** to apply to monthly input columns at right	**Appendix A input value** (result of operation specified in column to left on monthly data)	**Description** (Account)	**Reference**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**
86	13-month average	10,262,073,077	Bonds (221)	Form 1, pg 112, ln 18 c,d	9,742,150,000	9,733,150,000	9,733,150,000	9,733,150,000	9,733,150,000	10,933,150,000	10,633,150,000	10,595,150,000	10,550,150,000	10,541,150,000	10,493,150,000	10,493,150,000	10,493,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	26,147,759	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	26,507,474	26,390,741	26,274,007	26,157,273	26,040,540	26,451,144	26,341,918	26,232,693	26,123,467	26,014,241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	49,255,311	49,137,915	48,875,636	49,177,740	48,896,130	57,731,049	58,240,959	58,086,614	57,820,071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,392,432	2,358,628	2,324,824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2,088,195	2,054,391	2,026,101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	227	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	486,803,423	Interest on Long Term (427) and Associated Companies (430) **LONG TERM ONLY**	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	227	227	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	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) **PREFERRED ONLY**	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) **PREFERRED ONLY**	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) **PREFERRED ONLY**	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) **PREFERRED ONLY**	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2023)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,176,171
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,072,992
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	167,088,388
Total 353.4 Class Assets	**181,617,665**
Wind Generation Facilities	**159,988,977**
34.5 kV Facilities	**10,110,712**
Appendix A input: **Total Assets to Exclude**	**351,717,354**

PacifiCorp
Attachment 16 - Unfunded Reserves

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

			Accrued Liability:			Charged to:		Prior year	Current Year		Projection		By Category				
Description	Account Calculation	Reserve type	SAP Account	FERC Account		SAP Account	FERC Account	December month end	December month end		Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission-related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0	546526	555	(3.9)	(29.7)	0	(16.8)	Other				(16.803)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0	546516	555	(2.4)	(10.5)		(6.4)	Other				(6.427)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0	546516	555	0.0	(12.6)		(6.3)	Other				(6.308)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0	545500, 545510	426.3	(1.9)	0.0		(1.0)	Other				(0.950)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0	545500, 545501, 505502	426.5	(0.2)	(0.2)		(0.2)	Other				(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	0	505206	555	(0.0)	(0.0)		(0.0)	Other				(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0	301913	456	(1.7)	(1.0)		(1.3)	100% Transmission	(1.346)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0	310975	449.1	0.0	0.0		0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0	120163, 515100	151, 501	(11.0)	(10.2)		(10.6)	Other				(10.625)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	0	545500	545	0.0	0.0		0.0	Other				0.000	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	566, 567	(0.2)	(0.4)		(0.3)	100% Transmission	(0.263)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	589	(1.8)	(1.9)		(1.9)	Other				(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0	545050	925	0.0	0.0		0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0	545050	925	(423.6)	(1,723.3)		(1,073.4)	Other				(1,073.428)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	0	545050	925	16.0	350.0		183.0	Other				183.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	0	545050	925	235.0	498.8		366.9	Other				366.856	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	0	545000	925	(5.0)	(10.8)		(7.9)	Other				(7.899)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0	550750	904	(18.1)	(29.8)		(24.0)	Other				(23.953)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0	550750	904	(0.0)	(0.2)		(0.1)	Other				(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0	301869	454	(0.0)	(0.1)		(0.0)	Other				(0.047)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	0	550776	904	(0.1)	(0.2)		(0.1)	Other				(0.127)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0	550750	904	(0.1)	(0.1)		(0.1)	Other				(0.125)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	0	550775	904	(0.2)	(0.1)		(0.2)	Other				(0.155)	
Allowance for Accounts Receivable	Calculation based on actuals	Unfunded	118176	144	0	301913	456	0.0	(30.4)		(15.2)	Other				(15.221)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0	Various G/L's	506, 553, 557	(0.1)	(0.0)		(0.1)	Other				(0.055)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0	516900	598	(1.0)	(1.0)		(1.0)	Other				(0.994)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0	Various G/L's	593, 598	(0.4)	(0.5)		(0.5)	Other				(0.480)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0	545990	557, 573, 598, 935	(6.9)	(5.0)		(5.9)	Other				(5.950)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0	148019, 554702	108, 426.5	0.0	0.0		0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	0	550750	904	(0.2)	(0.2)		(0.2)	Other				(0.191)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	0	120151, 515100	151, 501	(4.3)	(4.9)		(4.6)	Other				(4.600)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0	Various G/L's	Follows Labor	(3.1)	(2.4)		(2.7)	Labor			(2.747)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0	500410	Follows Labor	0.0	(4.7)		(2.3)	Labor			(2.342)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	0	501250	Follows Labor	(0.0)	(0.0)		(0.0)	Labor			(0.033)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	0	500400	Follows Labor	(0.4)	(1.2)		(0.8)	Labor			(0.781)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	0	Various G/L's	Various	0.0	0.0		0.0	Other				0.000	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	0	210675	232	0.0	0.0		0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0	500515	Follows Labor	(2.8)	(5.8)		(4.3)	Labor			(4.333)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	0	500517	Follows Labor	(2.1)	(2.4)		(2.2)	Labor			(2.247)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	0	500520	Follows Labor	(2.3)	(2.5)		(2.4)	Labor			(2.397)		
Personal Time Accrual IBEW 77 - Chehalis	Calculation by Payroll	Unfunded	248185	242	0	500515	Follows Labor	(0.1)	(0.1)		(0.1)	Labor			(0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	0	500515	Follows Labor	(0.1)	(0.0)		(0.0)	Labor			(0.041)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	0	500518	Follows Labor	(3.1)	(3.2)		(3.1)	Labor			(3.125)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	0	500519	Follows Labor	(0.2)	(0.3)		(0.2)	Labor			(0.236)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0	500516	Follows Labor	(17.5)	(19.0)		(18.2)	Labor			(18.228)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0	500515	Follows Labor	(6.0)	(5.4)		(5.7)	Labor			(5.720)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0	501102	Follows Labor, 926	(1.4)	(1.0)		(1.2)	Other				(1.213)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0	501105	Follows Labor, 926	(0.4)	0.0		(0.2)	Labor			(0.223)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0	501115	Follows Labor, 926, 426.5	(41.6)	(41.3)		(41.5)	Labor			(41.471)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	0	554032	Follows Labor, 926	12.4	13.7		13.1	Labor			13.073		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	0	501160	Follows Labor, 926	(18.7)	(20.2)		(19.5)	Labor			(19.469)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	0	501160	Follows Labor, 926	(2.1)	(1.5)		(1.8)	Labor			(1.807)		
Totals								(321.8)	(1,121.6)		(721.7)		(1.609)	0.000	(92.242)	(627.832)	
												Allocators	100.000%	27.173%	9.580%	0.000%	
												Total ($ millions)	(1.609)	0.000	(8.836)	0.000	(10.445)
												Appendix A input					**(10,445,347)**

PacifiCorp

Attachment 17 - Post-Retirement Benefits Other Than Pensions (PB

FERC Acct	Description	2023 Expense
4265000	OTHER DEDUCTIONS	252
5020000	STEAM EXPENSES	1,192
5060000	MISC STEAM PWR EXP	240,478
5063000	MISC STEAM JVA CR	(32,594)
5120000	MANT OF BOILR PLNT	3,785
5140000	MAINT MISC STM PLN	1,009
5350000	OPER SUPERV & ENG	29,776
5390000	MSC HYD PWR GEN EX	17,904
5480000	GENERATION EXP	9,337
5490000	MIS OTH PWR GEN EX	10,094
5530000	MNT GEN & ELEC PLT	4,290
5560000	SYS CTRL & LD DISP	1,514
5570000	OTHER EXPENSES	55,515
5600000	OPER SUPERV & ENG	54,758
5612000	LD - MONITOR & OPER	8,832
5615000	REL PLAN & STDS DEV	6,561
5680000	MNT SUPERV & ENG	2,776
5800000	OPER SUPERV & ENG	49,711
5810000	LOAD DISPATCHING	16,654
5850000	STRT LGHT-SGNL SYS	1,009
5880000	MSC DISTR EXPENSES	18,862
5900000	MAINT SUPERV & ENG	29,818
5920000	MAINT STAT EQUIP	7,066
5930000	MAINT OVHD LINES	6,813
5950000	MAINT LINE TRNSFRM	3,785
5970000	MNT OF METERS	2,523
5980000	MNT MISC DIST PLNT	2,523
7071000	LBR CLR - RMP	243,507
7072000	LBR CLR - PACPWR	144,159
7081000	Stores Exp CLR - RMP	18,673
7082000	Stores Exp CLR - PP	10,325
9010000	SUPRV (CUST ACCT)	6,813
9020000	METER READING EXP	1,766
9030000	CUST RCRD/COLL EXP	2,019
9031000	CUST RCRD/CUST SYS	2,019
9032000	CUST ACCTG/BILL	4,794
9033000	CUST ACCTG/COLL	52,487
9036000	CUST ACCTG/COMMON	30,785
9081000	CUST ASST EXP-GENL	1,514
9084000	DSM DIRECT	7,066
9086000	CUST SERV	10,094
9090000	INFOR/INSTRCT ADV	3,785
9200000	ADMIN & GEN SALARY	142,803
	Attachment 5 input: **Total PBOP**	**1,236,851**

Notes:

Total expense was a net debit for 2018 - 2023
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2023 as compared to 2022 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral). Difference of $(3,926.16) is due to a reclass to HR Transfer Cost Center to correct January 2023 BCC Allocation that was posted in Feb 2023.

PacifiCorp

Attachment 18 - Imputed Interest Income on Cluster Study Deposits

Days in the year: 365

Description	Prior Year (month end) December month end	Current Year >> 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	Current Year 2023 December month end	Total
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%	
Imputed Interest Income - Readiness Deposits		**122,569.07**	**119,779.13**	**132,708.90**	**139,221.70**	**198,972.47**	**233,102.81**	**241,441.11**	**245,859.65**	**234,661.63**	**233,307.87**	**211,117.10**	**208,240.41**	**2,320,981.83**
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%	
Imputed Interest Income - Readiness Deposits		**386,872.64**	**376,930.53**	**419,641.24**	**455,785.75**	**630,462.32**	**711,774.90**	**738,912.60**	**757,015.86**	**707,341.66**	**674,246.70**	**584,572.92**	**564,396.42**	**7,007,953.54**
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%	
Imputed Interest Income - Site Control Deposits		**5,192.06**	**5,075.91**	**5,772.05**	**5,652.30**	**6,159.65**	**7,660.47**	**9,548.40**	**9,937.72**	**9,717.57**	**9,889.63**	**9,020.98**	**8,606.53**	**92,233.26**
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	
Total Imputed Interest Income		**514,633.77**	**501,785.57**	**558,122.18**	**600,659.75**	**835,594.45**	**952,538.17**	**989,902.10**	**1,012,813.23**	**951,720.86**	**917,444.19**	**804,711.01**	**781,243.36**	**9,421,168.64**

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)

PACIFICORP

Enclosure 5

True-Up variance analysis

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-filed)
	Allocators						
	Wages & Salary Allocation Factor						
1	Transmission Wages Expense		354.21b	33,170,529	31,337,006	1,833,523	5.85%
2	Total Wages Expense		354.28b	386,417,387	365,503,661	20,913,726	5.72%
3	Less A&G Wages Expense		354.27b	40,158,501	36,895,696	3,262,805	8.84%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886	328,607,965	17,650,921	5.37%
5	**Wages & Salary Allocator**		(Line 1 / Line 4)	**9.5797%**	**9.5363%**	**0.0434%**	0.46%
	Plant Allocation Factors						
6	Electric Plant in Service	(Note M)	Attachment 5	32,993,467,522	32,613,267,701	380,199,821	1.17%
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,717,372,494	11,341,119,101	376,253,393	3.32%
8	Accumulated Amortization	(Note N)	Attachment 5	759,100,341	736,465,711	22,634,631	3.07%
9	Total Accumulated Depreciation		(Line 7 + 8)	12,476,472,835	12,077,584,812	398,888,023	3.30%
10	Net Plant		(Line 6 - Line 9)	20,516,994,687	20,535,682,889	(18,688,202)	-0.09%
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,354,304,852	8,408,642,456	(54,337,604)	-0.65%
12	**Gross Plant Allocator**		(Line 11 / Line 6)	**25.3211%**	**25.7829%**	**-0.4618%**	-1.79%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,027,439,462	6,138,445,732	(111,006,270)	-1.81%
14	**Net Plant Allocator**		(Line 13 / Line 10)	**29.3778%**	**29.8916%**	**-0.5138%**	-1.72%
	Plant Calculations						
	Plant In Service						
15	Transmission Plant In Service	(Note M)	Attachment 5	8,102,102,705	8,046,307,902	55,794,804	0.69%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0	114,938,773	(114,938,773)	-100.00%
17	**Total Transmission Plant**		(Line 15 + Line 16)	**8,102,102,705**	**8,161,246,674**	(59,143,969)	-0.72%
18	General Plant	(Note N)	Attachment 5	1,501,198,836	1,465,275,063	35,923,773	2.45%
19	Intangible Plant	(Note N)	Attachment 5	1,131,476,528	1,128,981,210	2,495,318	0.22%
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,632,675,364	2,594,256,274	38,419,091	1.48%
21	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	252,202,147	247,395,782	4,806,365	1.94%
23	**Land Held for Future Use**	(Notes B & L)	Attachment 5	**2,112,145**	**2,112,145**	0	0.00%
24	**Total Plant In Rate Base**		(Line 17 + Line 22 + Line 23)	**8,356,416,997**	**8,410,754,601**	(54,337,604)	-0.65%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-filed)
	Accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	**2,199,330,258**	**2,146,075,860**	53,254,398	2.48%
26	Accumulated General Depreciation	(Note N)	Attachment 5	572,207,123	565,097,827	7,109,296	1.26%
27	Accumulated Amortization	(Note N)	(Line 8)	759,100,341	736,465,711	22,634,631	3.07%
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,331,307,464	1,301,563,538	29,743,926	2.29%
29	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	127,535,132	124,120,864	3,414,269	2.75%
31	**Total Accumulated Depreciation and Amortization**		(Line 25 + Line 30)	**2,326,865,390**	**2,270,196,724**	56,668,666	2.50%
32	**Total Net Property, Plant & Equipment**		(Line 24 - Line 31)	**6,029,551,607**	**6,140,557,877**	(111,006,270)	-1.81%
	Adjustments To Rate Base						
	Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A	**(851,701,469)**	**(845,027,971)**	(6,673,498)	-0.79%
33b	**Excess or Deficient ADIT Balance**		Attachment 1B	**(317,200,646)**	**(327,148,651)**	9,948,005	3.04%
	CWIP for Incentive Transmission Projects						
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	**0**	**0**	0	n/m
	ITC Adjustment						
35	IRC 46(f)1 adjustment		Attachment 5	**(5,516)**	**(6,844)**	1,328	19.41%
	Unfunded Reserves						
36	Unfunded Reserves		Attachment 16	**(10,944,955)**	**(12,527,287)**	1,582,332	12.63%
	Prepayments						
37	Prepayments	(Note K & N)	Attachment 11	**24,003,238**	**14,472,313**	9,530,925	65.86%
	Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
	Materials and Supplies						
39	Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%	0	0.46%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0		0	n/m
42	Construction Materials & Supplies	(Note N)	Attachment 5	294,295,185	251,987,732	42,307,453	16.79%
43	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	28,192,567	24,030,279	4,162,288	17.32%
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,492,660	1,327,748	164,912	12.42%
46	**Total Materials & Supplies Allocated to Transmission**		(Line 41 + Line 44 + Line 45)	**29,685,227**	**25,358,027**	4,327,200	17.06%
	Cash Working Capital						
47	Operation & Maintenance Expense		(Line 75)	267,724,261	92,163,517	175,560,744	190.49%
48	1/8th Rule	(Note S)	Zero	0.0%	0.0%		
49	**Total Cash Working Capital Allocated to Transmission**		(Line 47 * Line 48)	**0**	**0**	0	n/m
	Network Upgrade Balance						
50	Network Upgrade Balance	(Note N)	Attachment 5	**(172,469,876)**	**(154,590,849)**	(17,879,027)	-11.57%
51	**Total Adjustment to Rate Base**		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	**(1,298,633,997)**	**(1,299,471,262)**	837,265	0.06%
52	**Rate Base**		(Line 32 + Line 51)	**4,730,917,610**	**4,841,086,615**	(110,169,005)	-2.28%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-filed)
	Operations & Maintenance Expense						
	Transmission O&M						
53	Transmission O&M		Attachment 5	257,483,856	239,061,031	18,422,825	7.71%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361	10,849,245	256,116	2.36%
55	Less: Account 565		Attachment 5	165,141,904	163,235,255	1,906,649	1.17%
56	**Transmission O&M**		(Lines 53 - 55)	**81,236,591**	**64,976,531**	16,260,060	25.02%
	Allocated Administrative & General Expenses						
57	Total A&G		320.197b	1,929,760,436	264,608,506	1,665,151,930	629.29%
58	Less Actual PBOP Expense Adjustment		Attachment 5	0	0	0	n/m
59	Less Property Insurance Account 924		320.185b	5,369,323	4,518,334	850,989	18.83%
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662	26,166,699	5,981,963	22.86%
62	Less General Advertising Exp Account 930.1		320.191b	48,947	15,720	33,227	211.37%
63	Less Membership Dues	(Note C)	Attachment 5	1,080,814	718,488	362,327	50.43%
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690	233,189,265	1,657,923,424	710.98%
65	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
66	**Administrative & General Expenses Allocated to Transmission**		(Line 64 * Line 65)	**181,162,739**	**22,237,603**	158,925,137	714.67%
	Directly Assigned A&G						
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360	3,784,427	180,933	4.78%
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
69	**Subtotal - Accounts 928 and 930.1 - Transmission Related**		(Line 67 + Line 68)	**3,965,360**	**3,784,427**	180,933	4.78%
70	Property Insurance Account 924	(Note F)	Attachment 5	5,369,323	4,518,334	850,989	18.83%
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,369,323	4,518,334	850,989	18.83%
73	Gross Plant Allocator		(Line 12)	25.3211%	25.7829%		
74	**A&G Directly Assigned to Transmission**		(Line 72 * Line 73)	**1,359,571**	**1,164,957**	194,614	16.71%
75	**Total Transmission O&M**		(Lines 56 + 66 + 69 + 74)	**267,724,261**	**92,163,517**	175,560,744	190.49%
	Depreciation & Amortization Expense						
	Depreciation Expense						
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	**139,702,687**	**137,423,038**	2,279,649	1.66%
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661	50,352,724	1,971,937	3.92%
78	Intangible Amortization	(Note H)	Attachment 5	61,586,054	64,151,576	(2,565,522)	-4.00%
79	Total		(Line 77 + Line 78)	113,910,715	114,504,300	(593,585)	-0.52%
80	Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
81	**General Depreciation and Intangible Amortization Functionalized to Transmission**		(Line 79 * Line 80)	**10,912,294**	**10,919,461**	(7,167)	-0.07%
82	Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83	**Total Transmission Depreciation & Amortization**		(Lines 76 + 81 + 82)	**150,614,981**	**148,342,499**	2,272,482	1.53%
	Taxes Other Than Income						
84	**Taxes Other than Income Taxes**		Attachment 2	**46,264,380**	**42,647,984**	3,616,396	8.48%
85	**Total Taxes Other than Income Taxes**		(Line 84)	**46,264,380**	**42,647,984**	3,616,396	8.48%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)		2023 True-up 2023 Form 1 data True-up	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-filed)
	Return \ Capitalization Calculations							
	Long-Term Debt							
86	Account 221 Bonds		Attachment 14		10,262,073,077	8,832,457,692	1,429,615,385	16.19%
87	Less Account 222 Reacquired Bonds		Attachment 14		0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14		0	0	0	n/m
90	**Gross Proceeds Outstanding Long-term Debt**		Sum Lines 86 through 89		**10,262,073,077**	**8,832,457,692**	1,429,615,385	16.19%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		26,147,759	24,107,931	2,039,828	8.46%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		54,548,130	42,264,539	12,283,591	29.06%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		2,190,880	2,596,858	(405,978)	-15.63%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		17	1,586	(1,568)	-98.90%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0	0	0	n/m
96	**Net Proceeds Long Term Debt**		Sum Lines 90 through 95		**10,179,186,325**	**8,763,489,950**	1,415,696,375	16.15%
	Long Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		486,803,423	404,320,904	82,482,519	20.40%
98	Less Hedging Expense	(Note R)	Attachment 14		0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,869,407	4,457,195	412,212	9.25%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		394,621	443,653	(49,032)	-11.05%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		227	2,718	(2,491)	-91.67%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0	0	0	n/m
103	**Total Long Term Debt Cost**		Sum Lines 97 through 102		**492,067,224**	**409,219,034**	82,848,190	20.25%
	Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		0	0	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14		0	0	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0	0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		0	0	0	n/m
110	**Total Preferred Stock**		Sum Lines 104 through 109		**2,397,600**	**2,397,600**	0	0.00%
111	**Preferred Dividend**		Attachment 14	(Enter positive)	**161,902**	**161,902**	0	0.00%
	Common Stock							
112	Proprietary Capital		Attachment 14		10,301,551,338	10,213,677,222	87,874,116	0.86%
113	Less: Total Preferred Stock		(Line 110)		2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		82,824,114	72,292,123	10,531,990	14.57%
115	Less: Account 219		Attachment 14		(9,228,081)	(16,125,816)	6,897,735	42.77%
116	**Total Common Stock**		Sum Lines 112 through 115		**10,225,557,705**	**10,155,113,314**	70,444,391	0.69%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-filed)
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%	46.99%	3.10%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%	53.00%	-3.09%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%	4.67%	0.16%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%	2.19%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%	5.19%		
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.3125%**	**7.39%**	**-0.08%**	
127	**Investment Return = Rate Base * Rate of Return**			(Line 52 * Line 126)	**345,950,023**	**357,706,448**	(11,756,425)	-3.29%
	Composite Income Taxes							
	Income Tax Rates							
128	FIT = Federal Income Tax Rate		(Note G)		21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
	ITC Adjustment							
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(224,705)	(315,573)	90,869	28.79%
134	**ITC Adjust. Allocated to Trans. - Grossed Up**	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	**(297,964)**	**(418,458)**	120,494	28.79%
135	**Income Tax Component =**	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	**75,445,965**	**81,990,972**	(6,545,007)	-7.98%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,010)	(19,896,010)	0	0.00%
135c	**Grossed up Excess or Deficient ADIT Amortization**	**Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)**		**Line 135b * 1 / (1-T)**	**(26,382,592)**	**(26,382,592)**	0	0.00%
136	**Total Income Taxes**			(Line 134 + Line 135+ Line 135c)	**48,765,409**	**55,189,921**	(6,424,513)	-11.64%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up 2023 Form 1 data True-up	2023 Projection (as-filed) 2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-filed)
	Revenue Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	6,029,551,607	6,140,557,877	(111,006,270)	-1.81%
138	Total Adjustment to Rate Base		(Line 51)	(1,298,633,997)	(1,299,471,262)	837,265	0.06%
139	Rate Base		(Line 52)	4,730,917,610	4,841,086,615	(110,169,005)	-2.28%
140	Total Transmission O&M		(Line 75)	267,724,261	92,163,517	175,560,744	190.49%
141	Total Transmission Depreciation & Amortization		(Line 83)	150,614,981	148,342,499	2,272,482	1.53%
142	Taxes Other than Income		(Line 85)	46,264,380	42,647,984	3,616,396	8.48%
143	Investment Return		(Line 127)	345,950,023	357,706,448	(11,756,425)	-3.29%
144	Income Taxes		(Line 136)	48,765,409	55,189,921	(6,424,513)	-11.64%
145	**Gross Revenue Requirement**		(Sum Lines 140 to 144)	**859,319,053**	**696,050,370**	163,268,683	23.46%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	8,102,102,705	8,046,307,902	55,794,804	0.69%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	351,717,354	350,284,666	1,432,687	0.41%
148	Included Transmission Facilities		(Line 146 - Line 147)	7,750,385,351	7,696,023,235	54,362,116	0.71%
149	Inclusion Ratio		(Line 148 / Line 146)	95.66%	95.65%		
150	Gross Revenue Requirement		(Line 145)	859,319,053	696,050,370	163,268,683	23.46%
151	**Adjusted Gross Revenue Requirement**		(Line 149 * Line 150)	**822,015,475**	**665,748,799**	156,266,676	23.47%
	Revenue Credits						
152	**Revenue Credits**		Attachment 3	**157,191,528**	**146,736,897**	10,454,630	7.12%
153	**Net Revenue Requirement**		(Line 151 - Line 152)	**664,823,947**	**519,011,901**	145,812,046	28.09%
	Net Plant Carrying Charge						
154	Gross Revenue Requirement		(Line 150)	859,319,053	696,050,370	163,268,683	23.46%
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,447	6,015,170,814	(112,398,367)	-1.87%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	14.5579%	11.5716%	2.99%	
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	12.1912%	9.2870%	2.90%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	5.5042%	2.4227%	3.08%	
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	464,603,622	283,154,001	181,449,621	64.08%
160	Increased Return and Taxes		Attachment 4	426,022,421	446,919,181	(20,896,760)	-4.68%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	890,626,043	730,073,182	160,552,861	21.99%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,447	6,015,170,814	(112,398,367)	-1.87%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	15.0883%	12.1372%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.7215%	9.8526%		
165	**Net Revenue Requirement**		(Line 153)	664,823,947	519,011,901	145,812,046	28.09%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	5,022,332	5,371,880	(349,548)	-6.51%
168	Interest on Network Upgrade Facilities		Attachment 5	12,905,843	5,813,346	7,092,497	122.00%
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,078			
170	**Net Zonal Revenue Requirement**		(Line 165 + 166 + 167 + 168+ 169)	688,484,201	530,197,128	158,287,073	29.85%
	Network Service Rate						
171	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	**14,109**	**14,292**	(182)	-1.28%
172	Rate ($/MW-year)		(Line 170 / 171)	**48,797**	**37,098**	11,698	31.53%
173	**Network Service Rate** ($/MW-year)		(Line 172)	**48,797**	**37,098**	11,698	31.53%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 True-up: 2023 Form 1 data / True-up	2023 Projection (as-filed): 2022 Form 1 data	Absolute change	Percent change
				2022 data in Settlement model	3 True-up value minus 2023 Projection (as-filed) v	Change over 2023 Projection (as-filed)

Notes

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

B Includes Transmission portion only.

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

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

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

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

H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.

J Amount of transmission plant excluded from rates per Attachment 15.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.

M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.

N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.

O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.

R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.

S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue

T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952
5	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,105,361
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,105,361
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,109,169
9	Rate in $/kW - Yearly	(Line 7 / Line 8)	0.787102
10	Rate in $/kW - Monthly	((Line 7 / Line 8) / 12)	0.06559
11	Rate in $/kW - Weekly	((Line 7 / Line 8) / 52)	0.01514
12	Rate in $/kW - Daily On-Peak	(Line 11 / 5)	0.00303
13	Rate in $/kW - Daily Off-Peak	(Line 11 / 7)	0.00216
14	Rate in $/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in $/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	$822,015,475
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	$157,191,528
5	Interest on Network Upgrades	Attachment 5	$12,905,843
6	Transmission Incentive Credit	Attachment 7	$5,022,332
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	$688,484,201
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,109
	Rates:		
10	Transmission Rate ($/kW-year)	Line 8 / Line 9 / 1000	$48.796936
11	Transmission Rate ($/kW-month)	Line 10 / 12 months	$4.066411
12	Weekly Firm/Non-Firm Rate ($/kW-week)	Line 10 / 52 weeks	$0.938403
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days ($/kW)	Line 12 / 5 days	$0.187681
14	Off-Peak Days ($/kW)	Line 12 / 7 days	$0.134058
	Non-Firm Hourly Rates:		
15	On-Peak Hours ($/MWh)	Line 13 / 16 hours * 1000	$11.73
16	Off-Peak Hours ($/MWh)	Line 14 / 24 hours * 1000	$5.59

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	
2	ADIT-281	Sch. 281 Below	(134,154,543)	(134,154,543)	0	0	0	
3	ADIT-283	Sch. 283 Below	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	
4	ADIT-190	Sch. 190 Below	757,770,624	736,400,631	891,959	0	20,478,034	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,925,864,130)	(1,966,327,519)	(834,882,503)	8,557,509	(133,211,617)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.3778%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(834,882,503)	2,514,007	(12,761,260)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	**(845,129,756)**

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		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190								
Employee Benefits								
287414	505.700	Accrued Retention Bonus	6,635	6,635	0	0	0	Accrual to record retention bonuses given to various company employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,829,033	0	0	0	5,829,033	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	1,632,223	0	0	0	1,632,223	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	745,746	0	0	0	745,746	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	514,360	0	0	0	514,360	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	4,607,239	0	0	0	4,607,239	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	10,232,239	10,232,239	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:			0					
287249	415.839	NonCurr Liab - Frozen MTM	4,502,857	4,502,857	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:			0					
286945	715.295	RL - OR Fly Ash	417,972	417,972	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045	610.155	RL - WA - Plant Closure Costs	666,659	666,659	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,186	64,186	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	75,301	75,301	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	1,845,450	1,845,450	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	367,660	367,660	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	201,484	201,484	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287113	705.289	RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	18,900,318	18,900,318	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	33,898	33,898	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	1,755,294	1,755,294	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	597,559	597,559	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	60,217	60,217	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,364,604	2,364,604	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	570,964	570,964	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	8,944	8,944	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	195,713	195,713	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	870,750	870,750	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	4,282,521	4,282,521	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	7,749	7,749	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,013,776	3,013,776	0	0	0	Regulatory liability established to record UT Solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	0	0	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	988,952	988,952	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	489,490	489,490	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287238	705.420	RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	29,263	29,263	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	82,892	82,892	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	256,208	256,208	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	72,852	72,852	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	127,449	127,449	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,745,333	1,745,333	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0					
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0					
87341/287971	0.530/415.81	Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0					
287339	105.400	FAS 143 ARO Liability	79,214,493	79,214,493	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0					
287100	- - - - -	Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audits	259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226	Deferred Revenue - Other	122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	901,427	901,427				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	355,567	355,567	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	890,943	890,943	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agreement	5,192,522	5,192,522	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,045,714	4,045,714	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	7,637	7,637	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	365,090	365,090	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	492,602	492,602	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,801,851	3,801,851	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,554,611	0	0	0	1,554,611	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	217,246	217,246	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	- - - - -	Non-curr def fed tax cor ben of int	385,990	385,990	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	83,446	83,446	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			4	4	0	0	0	
Subtotal - p234			695,784,538	672,859,934	891,959	0	22,032,645	
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	1,554,611	
Total			757,770,624	736,400,631	891,959	0	20,478,034	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

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

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

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

287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	364,049,581	364,049,581	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(266,976,961)	(266,976,961)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,684,227	1,684,227	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(197,289,865)	(197,289,865)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,751,293)	(1,751,293)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(40,955,855)	(40,955,855)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(151,587,349)	(151,587,349)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,717,825)	(2,717,825)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,696,577,393)	(5,696,577,393)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(106,471,437)	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,836,493	0	0	0	3,836,493	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	173,241	0	173,241	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,826,984	24,826,984	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	8,385,815	8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	2,090,662	2,090,662	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		(1)	(1)	0	0	0	
Subtotal - p275			(3,180,346,057)	(2,206,967,525)	(835,774,462)	17,972,095	(155,576,165)	
Less FASB 109 Above if not separately removed			(196,103,968)	(196,103,968)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,984,242,089)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D

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

PacifiCorp

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0		0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(166,313)	(166,313)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	857,976	857,976	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(74,695)	(74,695)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(57,471)	(57,471)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(28,047,364)	(28,047,364)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(67,121,491)	(67,121,491)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	105,422	105,422	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,911,702)	(47,911,702)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	312,675	312,675	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	469,386	469,386	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,131,737	1,131,737	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	805,531	805,531	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(286,595)	(286,595)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,040,805)	(1,040,805)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(4,502,857)	(4,502,857)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(94,658)	(94,658)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(458,940)	(458,940)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(218,172)	(218,172)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(7,915,602)	(7,915,602)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(188,755)	(188,755)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(699,403)	(699,403)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(247,799)	(247,799)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other			0					
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(2)	(2)	0	0	0	
Subtotal - p277			(565,331,047)	(557,802,975)	0	(9,414,586)	1,886,514	
Less FASB 109 Above if not separately removed			(92,925)	(92,925)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	
2	ADIT-281	Sch. 281 Below	(122,977,940)	(122,977,940)	0	0	0	
3	ADIT-283	Sch. 283 Below	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	
4	ADIT-190	Sch. 190 Below	1,002,278,780	980,211,929	1,070,561	0	20,996,290	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,816,544,854)	(1,830,585,512)	(846,872,453)	9,714,899	(148,801,788)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.3778%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(846,872,453)	2,854,023	(14,254,750)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(858,273,181)
9	Beginning of Year Total (Attachment 1)				(834,882,503)	2,514,007	(12,761,260)	(845,129,756)
10	**Appendix A, line 33 input**	Line 8 for Projection and average of Lines 8 & 9 for True-Up						**(851,701,469)**

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	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190							
Employee Benefits							
287220 720.560 Pension Liability UMWA Withdrawal		19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - non current		5,513,378	0	0	0	5,513,378	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324 720.200 Deferred Comp. Accrual - Cash Basis		1,667,845	0	0	0	1,667,845	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis		617,513	0	0	0	617,513	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.300 Pension/Retirement Accrual - Cash Basis		245,912	245,912	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332 505.600 Vacation Accrual-Cash Basis (2.5 mos)		7,857,423	0	0	0	7,857,423	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasatch workers comp reserve		374,065	0	0	0	374,065	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399 920.150 FAS 112 Book Reserve - Post Employee Benefits		4,966,066	0	0	0	4,966,066	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462 720.820 FAS 158 SERP Liability		10,160,133	10,160,133	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249 415.839 NonCurr Liab - Frozen MTM		0	0	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
286945 715.295 RL - OR Fly Ash		158,887	158,887	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
286952 715.296 RL - WA Fly Ash		835,944	835,944	0	0	0	Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
287045 610.155 RL - WA - Plant Closure Costs		999,988	999,988	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047 610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR		2,683,254	2,683,254	0	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048 705.425 RL - Bridger Accelerated Depreciation - WA		1,880,438	1,880,438	0	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049 705.352 RL - Klamath Dams Removal - CA		64,362	64,362	0	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287055 705.344 RL - Income Tax Deferral - WA		1,445,846	1,445,846	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056 705.345 RL - Income Tax Deferral - WY		207,551	207,551	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287058 100.119 RL - Income Tax Property Flowthrough - Other		(14,169,390)	(14,169,390)	0	0	0	Represents the gross-up on certain flowthrough balances unrelated to AFUDC Equity that were removed from PowerTax and will be amortized outside of PowerTax.
287061 705.346 RL - Protected PP&E EDIT Amortization - CA		173,292	173,292	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287063 705.348 RL - Protected PP&E EDIT Amortization - OR		439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287065 705.350 RL - Protected PP&E EDIT Amortization - WA		1,570,068	1,570,068	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066 705.351 RL - Protected PP&E EDIT Amortization - WY		1,693,871	1,693,871	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287068 705.302 RL - Deferred Gains - TerraPower		113,616	113,616	0	0	0	Regulatory liability established to defer a gain on sale of property as part of an agreement with TerraPower. The gain recognized will be deferred and given back to customers in a future proceeding.
287069 705.242 RL - UT Bill Assistance		(124,221)	(124,221)	0	0	0	Regulatory liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an additional credit on their bill.

287111	705.287	RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	18,672,574	18,672,574	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	16,859,840	16,859,840	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	(1)	(1)	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287171	415.940	RL - Steam Decommissioning - CA	182,598	182,598	0	0	0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
287173	415.942	RL - Steam Decommissioning - WA	2,632,942	2,632,942	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(4,398)	(4,398)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	535,029	535,029	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	57,330	57,330	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	2,293,000	2,293,000	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	441,821	441,821	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287195	705.284	RL - Non-Property EDIT - WA	130,477	130,477	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	2,054,356	2,054,356	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	86,430	86,430	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287237	705.755	RL - Noncurrent Reclass - Other	17,850	17,850	0	0	0	Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances .
287252	705.263	RL - Sale of REC - WA	47,181	47,181	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	40,068	40,068	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271	705.336	RL - Sale of RECs - UT	521,972	521,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	42,972	42,972	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	72,370	72,370	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	1,461,498	1,461,498	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,851,366	16,851,366	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	197,621	197,621	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,123,647	1,123,647	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	445,606	445,606	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(583,772)	(583,772)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	425,832	425,832	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287474	705.271	RL - Blue Sky Program WA	132,483	132,483	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	46,276	46,276	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,575,468	1,575,468	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	51,818	51,818	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	150,585	150,585	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
State Carryforwards								
287280	DTA State Charitable Contribution Limitation		127,625	127,625	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		81,489,520	81,489,520	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(17,139,600)	(17,139,600)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287494	DTA Idaho ITC Carryforward		19,619,515	19,619,515	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		116,932	116,932	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797	310.530/415.8	Injuries & Damages Accrual - Cash Basis	338,021,556	338,021,556	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	85,238,575	85,238,575	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287953	220.105	Allowance for A/R	7,484,416	7,484,416	0	0	0	Represents a reserve against revenues booked as part of the OATT true-up.
287100	- - - - -	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	348,246	348,246	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	11,388	11,388	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	2,457,889	2,457,889	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	20,416,204	20,416,204	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	555,225	555,225	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	640,242	640,242				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	- - - - -	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	197,342	197,342	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off $2.0M of emission reduction credit.
287321	100.100	ITC	150,256	150,256	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	31,597	31,597	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	1,070,561	0	1,070,561	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	294,101	294,101	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287807	- - - - -	Non-curr def fed tax cor ben of int	468,582	468,582	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - - -	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - - -	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - - -	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Non-current state benefit of interest on uncertain positions.

Rounding	1	1	0	0	0	
Subtotal - p234	928,229,377	904,639,878	1,070,561	0	22,518,938	
Less FASB 109 Above if not separately removed	(75,572,051)	(75,572,051)	0	0	0	
Less FASB 106 Above if not separately removed	1,522,648	0	0	0	1,522,648	
Total	1,002,278,780	980,211,929	1,070,561	0	20,996,290	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 281								
Electric:								
287960	- - - - -	Accelerated Pollution Control Facilities Depreciation	(122,977,940)	(122,977,940)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(122,977,940)	(122,977,940)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(122,977,940)	(122,977,940)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

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

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	**Gas, Prod, Dist Or Other Related**	**Transmission Related**	**Plant Related**	**Labor Related**	**Justification**
Account 282								
287605	105.147	§1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(3,880,952)	(3,880,952)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	(1)	(1)	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	263,378,900	263,378,900	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(302,952)	0	0	(302,952)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,687,390,575	3,687,390,575	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,756,251	5,756,251	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	26,391,653	26,391,653	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	- - - - -	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	- - - - -	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0	(41,664,878)	PowerTax Report #257: Intangible Book Allocation Group.
287605	- - - - -	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,980)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	408,293,628	408,293,628	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(284,893,580)	(284,893,580)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,241,377	1,241,377	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(214,524,157)	(214,524,157)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.

287605	105.139	Equity AFUDC	(186,936,916)	(186,936,916)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,985,364,521)	(5,985,364,521)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(112,832,580)	(112,832,580)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	449,566	449,566	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(266,133)	(266,133)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	25,576,951	25,576,951	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(591,871,391)	(591,871,391)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287057	100.119	RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,276,645)	(190,276,645)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287072	105.271	Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287073	105.272	Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287074	105.273	Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287075	105.274	Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287076	105.275	Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
	Rounding		(4)	(4)	0	0	0	
Subtotal - p275			(3,253,177,664)	(2,254,150,839)	(847,943,014)	19,576,927	(170,660,738)	
Less FASB 109 Above if not separately removed			(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	

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

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(495,128)	(495,128)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887	320.286	RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,187,618)	(1,187,618)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(310,426)	(310,426)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0		0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(818,444)	(818,444)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,213,520)	(17,213,520)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(879,663)	(879,663)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(7,962,098)	(7,962,098)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286951	415.533	RA - GRC Memo Account - CA	(4,059,626)	(4,059,626)	0	0	0	Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue Requirement Memorandum Account.
286910	415.200	RA - OR Transportation Electrification Pilot	351,265	351,265	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	230,223	230,223	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(542,952)	(542,952)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	59,703	59,703	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(1,834,885)	(1,834,885)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(15,499)	(15,499)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
287070	415.445	RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)	0	0	0	Regulatory asset established to defer the Lower Klamath Project Assets that are probably of recovery.
286913	415.720	RA - Community Solar - OR	(709,262)	(709,262)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(9,620,043)	(9,620,043)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(2,533,306)	(2,533,306)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	(126,737)	(126,737)	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	265,407	265,407	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286928	415.833	RA - Pension Settlement - CA	(318,527)	(318,527)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	56,047	56,047	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(1,916,860)	(1,916,860)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	37,303	37,303	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
287975	415.655	RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(65)	(65)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(103,406)	(103,406)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(159,593)	(159,593)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(37,274,181)	(37,274,181)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(197,620)	(197,620)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583	415.826	RA - Pension Settlement - WA	(992,079)	(992,079)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	1,033,332	1,033,332	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
286949	415.305	RA - Cedar Springs II - OR	(36,963)	(36,963)				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	0	0	0	Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(52,246)	(52,246)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(546)	(546)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(35,269,669)	(35,269,669)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
286948	415.681	RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0	0		Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Washington rates.
287642	105.401	RA - ARO	(73,292,878)	(73,292,878)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	17,850	17,850	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0	0	0	Regulatory asset established to record the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the difference between actual and allocated REC revenue will be credited or charged to customers.
287840	415.410	RA - Energy West Mining	(39,417,361)	(39,417,361)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	234,693	234,693	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	890,831	890,831	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287649	730.170	RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0	0	0	Regulatory asset established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287977	415.885	RA - Noncurrent Reclass Other	(17,850)	(17,850)	0	0	0	Regulatory account used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance of results in a credit balance instead of a debit balance.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)	(113,384,092)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287899	415.878	RA - UT Liquidation Damages	(86,053)	(86,053)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(14,033)	(14,033)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(453,432)	(453,432)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(27,685)	(27,685)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287747	705.240	RA - Alt Rate for Energy Program - (CARE) - CA Current	(151,631)	(151,631)	0	0	0	Regulatory asset established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287917	705.451	RL - Property Insurance Reserve - OR	(6,920,917)	(6,920,917)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287914	715.721	RA - BPA Balancing Account - WA	(489,843)	(489,843)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(454,717)	(454,717)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287685	425.380	RA - BPA Balancing Account - ID	(329,847)	(329,847)	0	0	0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho customers and is reimbursed from Bonneville Power Administration (BPA).

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(272,868)	(272,868)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife $1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(545,004)	(545,004)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(675,137,414)	(666,138,046)	0	(9,862,028)	862,660	
Less FASB 109 Above if not separately removed			(86,766)	(86,766)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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.

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

Summary Table: (Excess) / Deficient ADIT		
Source	**Rate Base Adjustment**	**Income Tax Allowance**
Att 1B - 2017 TCJA	(317,200,646)	(19,896,010)
Total	**(317,200,646)**	**(19,896,010)**
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

		Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
Description	**FERC Acct.**	**Pre-Tax Rate Change**	**Post-Tax Rate Change**		**Total**	**Protected**	**Non-Protected**
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324		62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)		(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)		(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)		(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		**(4,975,928,708)**	**(3,150,254,812)**		**(1,825,673,896)**	**(1,316,688,743)**	**(508,985,153)**
Other Regulatory Assets	182	407,152,267	217,034,312		190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(419,440)	(223,047)		(195,393)	0	(195,393)
Total (Excess) / Deficient Accumulated Deferred Income Tax		**(4,569,194,881)**	**(2,933,443,547)**		**(1,635,751,334)**	**(1,316,688,743)**	**(319,062,591)**
Gross-Up					(533,294,193)	(429,272,131)	(104,022,062)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	**254**				**(2,169,045,527)**	**(1,745,960,874)**	**(423,084,653)**

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

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

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

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

			FERC Transmission Allocable Excess Deferred Income Tax																
			Protected (Excess) / Deficient ADIT (RSGM)											Formula Rate Inputs					
			Transmission (344,474,995)			General (5,796,735)			Intangible (1,395,176)			Non-Protected (Excess) / Deficient ADIT (57,219,915)		Annual Amortization	Unamortized (Excess) / Deficient ADIT				
#	Year	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	Remaining Regulatory Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)
4.	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)
5.	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)
6.	12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)
7.	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)	- - -	0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)
8.	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)	- - -	0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)
9.	12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)	- - -	0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)
10.	12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)	- - -	0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)
11.	12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)	- - -	0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)
12.	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)	- - -	0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)
13.	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)	- - -	0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)
14.	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)	- - -	0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)
15.	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)	- - -	0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)
16.	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)	- - -	0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)
17.	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)	- - -	0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)
18.	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)	- - -	0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)
19.	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	- - -	0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)
20.	12/31/2037	53.2	(6,475,094)	(211,932,636)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)
21.	12/31/2038	53.2	(6,475,094)	(205,457,542)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)
22.	12/31/2039	53.2	(6,475,094)	(198,982,448)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)
23.	12/31/2040	53.2	(6,475,094)	(192,507,354)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)
24.	12/31/2041	53.2	(6,475,094)	(186,032,260)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)
25.	12/31/2042	53.2	(6,475,094)	(179,557,166)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)
26.	12/31/2043	53.2	(6,475,094)	(173,082,072)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)
27.	12/31/2044	53.2	(6,475,094)	(166,606,978)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)
28.	12/31/2045	53.2	(6,475,094)	(160,131,884)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)
29.	12/31/2046	53.2	(6,475,094)	(153,656,790)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)
30.	12/31/2047	53.2	(6,475,094)	(147,181,696)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)
31.	12/31/2048	53.2	(6,475,094)	(140,706,602)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)
32.	12/31/2049	53.2	(6,475,094)	(134,231,508)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)
33.	12/31/2050	53.2	(6,475,094)	(127,756,414)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)
34.	12/31/2051	53.2	(6,475,094)	(121,281,320)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)
35.	12/31/2052	53.2	(6,475,094)	(114,806,226)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)
36.	12/31/2053	53.2	(6,475,094)	(108,331,132)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)
37.	12/31/2054	53.2	(6,475,094)	(101,856,038)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)
38.	12/31/2055	53.2	(6,475,094)	(95,380,944)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)
39.	12/31/2056	53.2	(6,475,094)	(88,905,850)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)
40.	12/31/2057	53.2	(6,475,094)	(82,430,756)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)
41.	12/31/2058	53.2	(6,475,094)	(75,955,662)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)
42.	12/31/2059	53.2	(6,475,094)	(69,480,568)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)
43.	12/31/2060	53.2	(6,475,094)	(63,005,474)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)
44.	12/31/2061	53.2	(6,475,094)	(56,530,380)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)
45.	12/31/2062	53.2	(6,475,094)	(50,055,286)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)
46.	12/31/2063	53.2	(6,475,094)	(43,580,192)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43,580,192)
47.	12/31/2064	53.2	(6,475,094)	(37,105,098)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)
48.	12/31/2065	53.2	(6,475,094)	(30,630,004)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)
49.	12/31/2066	53.2	(6,475,094)	(24,154,910)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)
50.	12/31/2067	53.2	(6,475,094)	(17,679,816)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)
51.	12/31/2068	53.2	(6,475,094)	(11,204,722)	- - -	0	0	- - -	0	0	- - -	0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

#	Gross-Up**	ADIT**	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
1.	(133,306,917)	(542,193,738)	(542,193,738)	133,307,006
2.	(126,469,191)	(514,382,938)	(514,382,938)	126,469,275
3.	(119,631,466)	(486,572,139)	(486,572,139)	119,631,546
4.	(113,144,889)	(460,189,551)	(460,189,551)	113,144,964
5.	(106,658,312)	(433,806,963)	(433,806,963)	106,658,383
6.	(100,171,735)	(407,424,376)	(407,424,376)	100,171,802
7.	(97,933,957)	(398,322,752)	(398,322,752)	97,934,022
8.	(95,696,178)	(389,221,127)	(389,221,127)	95,696,242
9.	(93,458,399)	(380,119,502)	(380,119,502)	93,458,461
10.	(91,220,621)	(371,017,878)	(371,017,878)	91,220,682
11.	(88,982,842)	(361,916,253)	(361,916,253)	88,982,901
12.	(86,745,064)	(352,814,629)	(352,814,629)	86,745,122
13.	(84,507,285)	(343,713,004)	(343,713,004)	84,507,341
14.	(82,269,507)	(334,611,380)	(334,611,380)	82,269,562
15.	(80,031,728)	(325,509,755)	(325,509,755)	80,031,781
16.	(77,793,950)	(316,408,131)	(316,408,131)	77,794,002
17.	(75,556,171)	(307,306,506)	(307,306,506)	75,556,221
18.	(73,318,393)	(298,204,882)	(298,204,882)	73,318,442
19.	(71,206,162)	(289,613,862)	(289,613,862)	71,206,209
20.	(69,095,126)	(281,027,762)	(281,027,762)	69,095,172
21.	(66,984,090)	(272,441,632)	(272,441,632)	66,984,134
22.	(64,873,054)	(263,855,502)	(263,855,502)	64,873,097
23.	(62,762,018)	(255,269,372)	(255,269,372)	62,762,059
24.	(60,650,982)	(246,683,242)	(246,683,242)	60,651,022
25.	(58,539,945)	(238,097,111)	(238,097,111)	58,539,984
26.	(56,428,909)	(229,510,981)	(229,510,981)	56,428,947
27.	(54,317,873)	(220,924,851)	(220,924,851)	54,317,909
28.	(52,206,837)	(212,338,721)	(212,338,721)	52,206,872
29.	(50,095,801)	(203,752,591)	(203,752,591)	50,095,835
30.	(47,984,765)	(195,166,461)	(195,166,461)	47,984,797
31.	(45,873,729)	(186,580,331)	(186,580,331)	45,873,760
32.	(43,762,693)	(177,994,201)	(177,994,201)	43,762,722
33.	(41,651,657)	(169,408,071)	(169,408,071)	41,651,685
34.	(39,540,621)	(160,821,941)	(160,821,941)	39,540,647
35.	(37,429,585)	(152,235,811)	(152,235,811)	37,429,610
36.	(35,318,549)	(143,649,681)	(143,649,681)	35,318,572
37.	(33,207,513)	(135,063,551)	(135,063,551)	33,207,535
38.	(31,096,477)	(126,477,421)	(126,477,421)	31,096,498
39.	(28,985,441)	(117,891,291)	(117,891,291)	28,985,460
40.	(26,874,405)	(109,305,161)	(109,305,161)	26,874,423
41.	(24,763,369)	(100,719,031)	(100,719,031)	24,763,385
42.	(22,652,333)	(92,132,901)	(92,132,901)	22,652,348
43.	(20,541,297)	(83,546,771)	(83,546,771)	20,541,310
44.	(18,430,261)	(74,960,641)	(74,960,641)	18,430,273
45.	(16,319,225)	(66,374,511)	(66,374,511)	16,319,236
46.	(14,208,189)	(57,788,381)	(57,788,381)	14,208,198
47.	(12,097,152)	(49,202,250)	(49,202,250)	12,097,160
48.	(9,986,116)	(40,616,120)	(40,616,120)	9,986,123
49.	(7,875,080)	(32,029,990)	(32,029,990)	7,875,086
50.	(5,764,044)	(23,443,860)	(23,443,860)	5,764,048
51.	(3,653,008)	(14,857,730)	(14,857,730)	3,653,011

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

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

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

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

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

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

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

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

		FERC Transmission Allocable Excess Deferred Income Tax													Formula Rate Inputs		
			Protected (Excess) / Deficient ADIT (RSGM)									Non-Protected (Excess) / Deficient ADIT				Unamortized (Excess) / Deficient ADIT	
			Transmission			General			Intangible								
			[Intial Balance]			[Intial Balance]			[Intial Balance]			[Intial Balance]					
#	**Year**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Remaining Regulatory Life**	**Amort.**	**End. Balance**	**Annual Amortization ATT 1B - ADIT**	**End. Balance**	**Average ATT 1B - ADIT**
1.																
2.																
3.																
4.																
5.																
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50.																
51.																

TABLE 4: INFORMATION ONLY

****Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.**

Tax Rate	**Gross-Up Factor**	**(Excess) / Deficient ADIT**	**Gross-Up****	**Regulatory Asset / (Liability)**	**ADIT Asset / (Liability)****

Attachment 2 - Taxes Other Than Income Worksheet

	Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
	Plant Related		Net Plant Allocator	
	Real Property	152,670,779		
	Possessory taxes	629,686		
1	**Total Plant Related**	153,300,465	29.3778%	45,036,288
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	**Total Labor Related**	0	9.5797%	0
	Other Included		Net Plant Allocator	
	Annual Report	125,857		
	Foreign Insurance Premium - Federal Insurance Tax	4,054,486		
3	**Total Other Included**	4,180,343	29.3778%	1,228,092
4	**Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)**	157,480,808		**46,264,380**
	Currently Excluded			
	Local Franchise	37,828,422		
	Montana Energy License	374,275		
	Montana Wholesale Energy	268,115		
	Idaho Generation Tax (KWh)	58,921		
	Oregon Department of Energy	1,438,991		
	Wyoming Wind Generation Tax	2,091,917		
	Washington Public Utility Tax	15,634,904		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	51,913		
5	**Subtotal Excluded Taxes**	57,747,458		
6	**Total Other Taxes Included and Excluded (Line 4 + Line 5)**	215,228,266		
	Total Other Taxes			
7	114.14c	215,228,266		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			1,343,367
2	Pole Attachments - Transmission Related			381,123
3	Distribution Underbuild - Transmission Related		*detail below*	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		*detail below*	60,173
6	**Account 454 subtotal**		(Sum Lines 1-5)	**4,318,131**
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	7,126,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	143,374,805
10	Facilities Charges including Interconnection Agreements	Note 2		2,092,797
11	Transmission maintenance revenue		Account 456.2	279,761
12	**Account 456 subtotal**		(Sum Lines 7-11)	**152,873,397**
13	Appendix A input: **Gross Revenue Credits**		(Sum Lines 6 &12)	**157,191,528**

Detail for selected items above

Miscellaneous General Revenues		
Rents - General		178,857
One Utah Center and North Temple office subleases		0
Parking Rent: Lloyd Center, Portland, Oregon		449,271
Rents - Common Affiliate - Kern River		0
Rents - Non-Common		0
Total Miscellaneous General Revenue		628,128
Wages & Salary Allocator		9.58%
Total Allocated Miscellaneous General Revenue		**60,173**
Distribution Underbuild		
Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
Distribution Underbuild - Transmission related		**555,768**

Notes

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 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

	Return and Taxes with 100 Basis Point increase in ROE				
A	100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 127 + Line 137 from below	426,022,421
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))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.39%
126	**Rate of Return on Rate Base (ROR)**			(Sum Lines 123 to 125)	**7.81%**
127	**Investment Return = Rate Base * Rate of Return**			**(Line 52 * Line 126)**	**369,559,688**

Composite Income Taxes

	Income Tax Rates			
128	FIT = Federal Income Tax Rate			21.00%
129	SIT = State Income Tax Rate or Composite			4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.59%
132	CIT = T / (1-T)			32.60%
133	1 / (1-T)			132.60%
	ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5	(224,705)
135	**ITC Adjust. Allocated to Trans. - Grossed Up**		(Line 134 * (1 / (1 - Line 131)	**(297,964)**
136	**Income Tax Component =**	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		83,143,289
136b	**Grossed up Excess or Deficient ADIT Amortization**	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	(26,382,592)
137	**Total Income Taxes**			**56,462,733**

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
		Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
	1	December	204.58b		2022	8,046,307,902	-
	2	January	Monthly Balances		2023	8,050,950,406	
	3	February	Monthly Balances		2023	8,062,987,841	
	4	March	Monthly Balances		2023	8,057,868,017	
	5	April	Monthly Balances		2023	8,059,091,826	
	6	May	Monthly Balances		2023	8,060,189,387	
	7	June	Monthly Balances		2023	8,091,129,655	
	8	July	Monthly Balances		2023	8,105,985,796	
	9	August	Monthly Balances		2023	8,125,398,434	
	10	September	Monthly Balances		2023	8,135,361,280	
	11	October	Monthly Balances		2023	8,149,412,951	
	12	November	Monthly Balances		2023	8,171,206,100	
	13	December	204.58g		2023	8,211,445,572	-
15	14	**Transmission Plant In Service**	(sum lines 1-13) /13	(Note M)	True-up	**8,102,102,705**	Appendix A input
		Calculation of Distribution Plant In Service	Source		Year	Balance	
	15	December	204.75b		2022	8,466,404,321	-
	16	January	Monthly Balances		2023	8,495,068,456	
	17	February	Monthly Balances		2023	8,521,034,487	
	18	March	Monthly Balances		2023	8,567,192,137	
	19	April	Monthly Balances		2023	8,602,086,554	
	20	May	Monthly Balances		2023	8,626,998,136	
	21	June	Monthly Balances		2023	8,678,761,553	
	22	July	Monthly Balances		2023	8,723,463,659	
	23	August	Monthly Balances		2023	8,766,867,463	
	24	September	Monthly Balances		2023	8,829,476,843	
	25	October	Monthly Balances		2023	8,870,530,761	
	26	November	Monthly Balances		2023	8,907,779,605	
	27	December	204.75g		2023	9,049,257,838	-
	28	**Distribution Plant In Service**	(sum lines 15-27) /13		True-up	8,700,378,601	
		Calculation of Intangible Plant In Service	Source		Year	Balance	
	29	December	204.5b		2022	1,128,981,210	-
	30	December	204.5g		2023	1,133,971,846	-
19	31	**Intangible Plant In Service**	(sum lines 29 & 30) /2	(Note N)	True-up	**1,131,476,528**	Appendix A input
		Calculation of General Plant In Service	Source		Year	Balance	
	32	December	204.99b		2022	1,465,275,063	-
	33	December	204.99g		2023	1,537,122,609	-
18	34	**General Plant In Service**	(sum lines 32 & 33) /2	(Note N)	True-up	**1,501,198,836**	Appendix A input
		Calculation of Production Plant In Service	Source		Year	Balance	
	35	December	204.46b		2022	13,506,299,204	-
	36	January	Monthly Balances		2023	13,494,439,802	
	37	February	Monthly Balances		2023	13,496,304,240	
	38	March	Monthly Balances		2023	13,499,150,961	
	39	April	Monthly Balances		2023	13,512,540,174	
	40	May	Monthly Balances		2023	13,544,846,085	
	41	June	Monthly Balances		2023	13,541,398,150	
	42	July	Monthly Balances		2023	13,541,699,724	
	43	August	Monthly Balances		2023	13,543,129,805	
	44	September	Monthly Balances		2023	13,589,703,534	
	45	October	Monthly Balances		2023	13,608,634,264	
	46	November	Monthly Balances		2023	13,723,270,141	
	47	December	204.46g		2023	13,656,624,982	-
	48	**Production Plant In Service**	(sum lines 35-47) /13		True-up	13,558,310,851	
	49	Electric Plant Sold	204.102g			0	-
6	50	**Total Plant In Service**	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	**32,993,467,522**	Appendix A input

Accumulated Depreciation Worksheet

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
		Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
	51	December	Prior year 219.25c		2022	2,146,075,860	-
	52	January	Monthly Balances		2023	2,155,421,574	
	53	February	Monthly Balances		2023	2,164,629,842	
	54	March	Monthly Balances		2023	2,164,526,202	
	55	April	Monthly Balances		2023	2,175,134,391	
	56	May	Monthly Balances		2023	2,185,791,599	
	57	June	Monthly Balances		2023	2,196,268,594	
	58	July	Monthly Balances		2023	2,207,262,588	
	59	August	Monthly Balances		2023	2,216,235,417	
	60	September	Monthly Balances		2023	2,231,529,165	
	61	October	Monthly Balances		2023	2,240,712,225	
	62	November	Monthly Balances		2023	2,249,169,892	
	63	December	219.25c		2023	2,258,536,004	-
25	64	**Transmission Accumulated Depreciation**	(sum lines 51-63) /13	(Note M)	True-up	**2,199,330,258**	Appendix A input
		Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	65	December	Prior year 219.26c		2022	3,234,824,181	-
	66	January	Monthly Balances		2023	3,242,267,694	
	67	February	Monthly Balances		2023	3,251,781,751	
	68	March	Monthly Balances		2023	3,261,741,117	
	69	April	Monthly Balances		2023	3,270,786,586	
	70	May	Monthly Balances		2023	3,279,324,172	
	71	June	Monthly Balances		2023	3,290,369,939	
	72	July	Monthly Balances		2023	3,299,691,676	
	73	August	Monthly Balances		2023	3,309,636,825	
	74	September	Monthly Balances		2023	3,317,092,307	
	75	October	Monthly Balances		2023	3,326,521,498	
	76	November	Monthly Balances		2023	3,335,206,347	
	77	December	219.26c		2023	3,342,434,416	-
	78	**Distribution Accumulated Depreciation**	(sum lines 65-77) /13		True-up	3,289,359,885	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	79	December	Prior year 200.21c		2022	736,465,711	-
	80	December	200.21c		2023	781,734,972	-
8	81	**Accumulated Intangible Depreciation**	(sum lines 79 & 80) /2	(Note N)	True-up	**759,100,341**	Appendix A input
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2022	565,097,827	-
	83	December	219.28c		2023	579,316,418	-
26	84	**Accumulated General Depreciation**	(sum lines 82 & 83) /2	(Note N)	True-up	**572,207,123**	Appendix A input
		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	85	December	Prior year 219.20 through 219.24		2022	5,395,121,233	
	86	January	Monthly Balances		2023	5,435,627,506	
	87	February	Monthly Balances		2023	5,481,685,610	
	88	March	Monthly Balances		2023	5,530,472,636	
	89	April	Monthly Balances		2023	5,577,198,834	
	90	May	Monthly Balances		2023	5,626,354,394	
	91	June	Monthly Balances		2023	5,657,686,844	
	92	July	Monthly Balances		2023	5,703,191,891	
	93	August	Monthly Balances		2023	5,747,447,629	
	94	September	Monthly Balances		2023	5,799,544,890	
	95	October	Monthly Balances		2023	5,843,807,627	
	96	November	Monthly Balances		2023	5,890,558,837	
	97	December	219.20 through 219.24		2023	5,845,480,037	-
	98	**Production Accumulated Depreciation**	(sum lines 85-97) /13		True-up	5,656,475,228	
7	99	**Accumulated Depreciation (Total Electric Plant)**	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	**11,717,372,494**	Appendix A input
	100	**Total Accumulated Depreciation**	(sum lines 64, 78, 81, 84, & 98)		True-up	12,476,472,835	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
	Undistributed Stores Expense		Prior Year	227.16c	0	
			Current Year	227.16c	0	
39		(Note N)	**Appendix A input**	True-up	**0**	beg-of-year and end-of-year average
	Construction Materials & Supplies		Prior Year	227.5c	251,987,732	
			Current Year	227.5c	336,602,638	
42		(Note N)	**Appendix A input**	True-up	**294,295,185**	beg-of-year and end-of-year average
	Transmission Materials & Supplies		Prior Year	227.8c	1,327,748	
			Current Year	227.8c	1,657,571	
45		(Note N)	**Appendix A input**	True-up	**1,492,660**	beg-of-year and end-of-year average

ITC Adjustment

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission related portion	**Appendix A input**	Details
	Amortized Investment Tax Credit				Net Plant Allocator		
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(764,880)	29.38%	**(224,705)**	
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base						
		Current beg of year balance	266 footnotes	20,920			
		Current end of year balance	266 footnotes	16,629			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	18,775	29.38%	**5,516**	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total		Details
	Excluded Membership Dues Expense					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	326,563		326,563	
	American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
	Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
	Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
	Clean Power	component of 335 Ln 1b	5,443		5,443	
	Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
	Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
	North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
	Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
	Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
	Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
	UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
	Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
	Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
		Page 335, Line 1 Subtotal	1,878,799			
	Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 6 - 34	Page 335, Lines 7-34	311,669		311,669	
	Other (Individually less than $5,000)	Page 335, Line 35	118,985		118,985	
	Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
63	Total	(Note C)	**Appendix A Input**		**1,080,814**	
	PBOP					
	Fixed PBOP expense		Annual Update Informational Filing		1,236,851	
	Actual PBOP expense		Attachement 17		1,236,851	
58	Adjusted total (Current year actual)		**Appendix A Input**	True-up	**0**	Authorized Filled Expense minus Actual Expense
	Property Insurance					
	Property Insurance Account 924		320.185b		5,369,323	
70		(Note F)	**Appendix A Input**		**5,369,323**	

PacifiCorp
Attachment 5 - Cost Support

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
	Directly Assigned A&G					
	Specific Transmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
	Annual Fee	350.20d	3,396,191	3,396,191		
	Annual Fee - hydro	350.21d	4,046,608		4,046,608	
	Transmission Rate Case	350.22d	251,125	251,125		
	Other Regulatory	350.23d	1,133,247	318,044	815,203	
67	**Total**	sum	8,827,171	**3,965,360**	4,861,811	

Safety Related Advertising Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related **Appendix A Input**	Non-safety Related	Details
	Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Education and Out Reach Cost Support

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach **Appendix A Input**	Other	Details
	Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	48,947	**0**	48,947	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related **Appendix A input**	Details
53	**Transmission O&M**	320.112b	258,593,957	(1,110,101)	**257,483,856**	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	909,952			
	(561.5) Reliability, Planning and Standards Development	320.89b	3,000,366			
54	**Less: Cost of Providing Ancillary Services Accounts 561.0-5**	sum	11,105,361	0	**11,105,361**	Adjustment for Ancillary Services Accounts 561-561.5
55	**Less: Account 565**	320.96b	165,141,904	0	**165,141,904**	

Facility Credits under Section 30.9 of the OATT

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
	Net Revenue Requirement		
166	Facility Credits under Section 30.9 of the OATT	**0**	Appendix A Input
168	Interest on Network Upgrade Facilities	**12,905,843**	Appendix A Input

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & Documentation
	Interest on Deposits				
	Interest Expense on Cluster Study, Commercial Readiness and Site Control Deposits			15,153,246	
	Imputed Interest income	Attachment 18	Enter Negative	(9,421,169)	
169	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits			**5,732,078**	Appendix A Input

Other adjustments to rate base

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
	Network Upgrade Balance					
			Prior Year	Enter negative	(154,590,849)	
			Current Year	Enter negative	(190,348,903)	
50	Network Upgrade Balance	(Note N)	Appendix A input	True-up	**(172,469,876)**	beg-of-year and end-of-year average

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	
	Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	139,702,687	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	**Transmission Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**139,702,687**	Appendix A Input
	General Plant				
	Depreciation expense (403)	(Note H)	336.10b	51,650,631	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	674,030	
77	**General Depreciation Expense Including Amortization of Limited Term Plant**	(Note H)	sum	**52,324,661**	Appendix A Input
	Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	61,586,054	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	**Total Intangible Amortization**	(Note H)	sum	**61,586,054**	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

$ - Rev Req based on Year 1 data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

2 April Year 2 — TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

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

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

	Plant In Service (M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (J x L)	(O) Other Transmission PIS (M / 13)	(P) Energy Gateway (N / 13)	CWIP (Q) Transmission CWIP Amount (K x L)	(R) Transmission CWIP (O / 13)	(S) Input/Total
Jan	-	-	-	-	-	-	
Feb	-	-	-	-	-	-	
Mar	-	-	-	-	-	-	
Apr	-	-	-	-	-	-	
May	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	
Jul	-	-	-	-	-	-	
Aug	-	-	-	-	-	-	
Sep	-	-	-	-	-	-	
Oct	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	
Dec	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Input to Line 16 of Appendix A — **Not for true-up**
Input to Line 34 of Appendix A — **Not for true-up**

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

4 May Year 2 — Post results of Step 3

$ - — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

5 June Year 2 — Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)

$ -

6 April Year 3 — TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)

$ - Rev Req based on Prior Year data — Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

7 April Year 3 — Reconciliation - actual data

$ - Result of Formula for Reconciliation — Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

$ - Schedule 1 Reconciliation

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	-
Feb	10.5	-
Mar	9.5	-
Apr	8.5	-
May	7.5	-
Jun	6.5	-
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total Estimated Depreciation for Attachment 7		-

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line				
1	New Plant Carrying Charge			
2	**Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)**			
		Formula Line		
3	A	157	Net Plant Carrying Charge without Depreciation	12.1912%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.7215%
5	C		Line B less Line A	0.5304%
6	**FCR if CIAC**			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	5.5042%

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

			Transmission CWIP (Energy Gateway only)	Transmission PIS Actuals (Energy Gateway Segment B-H)	Transmission PIS Projection (Energy Gateway Segment B-H)	
8	Useful life of the project	Life		58.00	58.00	
9	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No	
10	Input the allowed increase in ROE	Increased ROE (basis points)	0	50	50	
11	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	9.8% ROE	12.1912%	12.1912%	12.1912%	12.1912%
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project	12.1912%	12.4563%	12.4563%	12.1912%
13	13 Month Net Plant or CWIP Balance	Investment	-	1,893,870,114	- -	-
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-	32,652,933	-	-

		Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	39,852,891	-	-	-	-	-	-	$ 39,852,891		$ 39,852,891	
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	40,614,581	-	-	-	-	-	-	$ 40,614,581	$ 40,614,581		$ 761,690
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	109,320,495	-	-	-	-	-	-	$ 109,320,495		$ 109,320,495	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	111,399,877	-	-	-	-	-	-	$ 111,399,877	$ 111,399,877		$ 2,079,382
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	109,766,905	-	-	-	-	-	-	$ 109,766,905		$ 109,766,905	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	111,850,931	-	-	-	-	-	-	$ 111,850,931	$ 111,850,931		$ 2,084,026
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	145,366,132	-	-	-	-	-	-	$ 145,366,132		$ 145,366,132	
22	W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	148,121,816	-	-	-	-	-	-	$ 148,121,816	$ 148,121,816		$ 2,755,685
23	W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	163,047,620	-	-	-	-	-	-	$ 163,047,620		$ 163,047,620	
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	166,134,564	-	-	-	-	-	-	$ 166,134,564	$ 166,134,564		$ 3,086,944
25	W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	189,383,092	-	-	-	-	-	-	$ 189,383,092		$ 189,383,092	
26	W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	192,963,584	-	-	-	-	-	-	$ 192,963,584	$ 192,963,584		$ 3,580,492
27	W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,750,244	-	-	-	-	-	-	$ 207,750,244		$ 207,750,244	
28	W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,630,113	-	-	-	-	-	-	$ 211,630,113	$ 211,630,113		$ 3,879,870
29	W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	205,008,837	-	-	-	-	-	-	$ 205,008,837		$ 205,008,837	
30	W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	208,827,301	-	-	-	-	-	-	$ 208,827,301	$ 208,827,301		$ 3,818,464
31	W 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	199,519,360	-	-	-	-	-	-	$ 199,519,360		$ 199,519,360	
32	W Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	203,267,434	-	-	-	-	-	-	$ 203,267,434	$ 203,267,434		$ 3,748,074
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	196,209,567	-	-	-	-	-	-	$ 196,209,567		$ 196,209,567	
34	W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	199,885,624	-	-	-	-	-	-	$ 199,885,624	$ 199,885,624		$ 3,676,057
35	W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	208,186,776	-	-	-	-	-	-	$ 208,186,776		$ 208,186,776	
36	W Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	212,087,713	-	-	-	-	-	-	$ 212,087,713	$ 212,087,713		$ 3,900,937
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	277,840,623	-	-	-	-	-	-	$ 277,840,623		$ 277,840,623	
38	W Increased ROE	2021	-	-	-	1,965,162,841	38,264,499	283,052,016	-	-	-	-	-	-	$ 283,052,016	$ 283,052,016		$ 5,211,393
39	W 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	272,416,684	-	-	-	-	-	-	$ 272,416,684		$ 272,416,684	
40	W Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	277,512,259	-	-	-	-	-	-	$ 277,512,259	$ 277,512,259		$ 5,095,575
41	W 9.8 % ROE	2023	-	-	-	1,893,870,114	38,337,274	269,221,988	-	-	-	-	-	-	$ 269,221,988		$ 269,221,988	
42	W Increased ROE	2023	-	-	-	1,893,870,114	38,337,274	274,244,320	-	-	-	-	-	-	$ 274,244,320	$ 274,244,320		$ 5,022,332
43	W 9.8 % ROE	2024	-	-	-	1,880,788,917	38,787,941	268,077,906	-	-	-	-	-	-	$ 268,077,906		$ 268,077,906	
44	W Increased ROE	2024	-	-	-	1,880,788,917	38,787,941	273,065,549	-	-	-	-	-	-	$ 273,065,549	$ 273,065,549		$ 4,987,643
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -		$ -	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -		$ -
55		....				-	-		-	-	....	-	-				$ -	
56		....				-	.....		-	.....	....	-	.....			$ -		$ -

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2023

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(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	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.76%	15,544,215.60	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	22,784,916.53	3.64%	3,977,813.14	3.31%	3,315,075.77	5.48%	28,516,659.41	4.97%	7,725,507.84	5.56%	241,580.90	2.77%	3,178,134.74	4.61%	
23	302	Franchises and Consents															2.86%
24	303	Miscellaneous Intangible Plant															6.15%
25	390.1	Leasehold Improvements - Gen															4.22%

1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
2 The columns labeled "Balance" are the amount of investment physically located in each state.
3 The plant balance is updated each month as new plant is added.
4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.
11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for
15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

OATT (Part III - Network Service) - Average of current year and prior two years

Column	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Montana-Dakota Utilities, Co. NFO SA 1097	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	8,577	5.84	3.23	32.18	0.97	0.03	0.09	0.13	0.01	19.02	16.19	11.03	51.16	0.00	0.01	34.64	0.93	317.49	117.72	2.63	613
Feb	8,480	7.15	3.27	33.33	1.47	0.39	0.06	0.08	0.01	20.16	16.03	11.00	50.88	0.00	0.01	34.35	0.91	318.78	118.67	2.54	619
March	7,970	6.51	3.22	28.34	1.34	0.29	-	-	0.01	21.26	15.91	9.96	46.73	0.09	0.01	33.89	0.85	292.39	109.69	2.75	573
April	7,586	6.36	3.24	25.13	1.22	0.35	-	-	0.01	17.78	15.85	9.87	42.84	0.33	0.34	34.55	0.91	231.15	71.79	2.41	464
May	8,096	5.64	3.13	13.37	0.47	0.32	0.02	-	0.47	13.41	17.98	9.58	34.36	0.54	2.67	34.05	0.84	132.87	78.04	2.32	350
Jun	10,064	6.41	3.79	19.06	0.38	0.03	-	-	1.23	13.49	19.63	9.04	46.56	0.55	2.48	34.14	1.09	182.39	105.77	3.14	449
Jul	10,897	5.93	3.81	16.63	0.47	0.30	-	-	1.33	15.52	20.20	11.60	56.65	0.60	3.15	34.35	1.16	200.98	118.85	3.62	495
Aug	10,764	6.81	3.70	20.00	0.38	0.12	-	-	1.35	17.02	21.13	11.61	57.14	0.57	2.89	34.09	1.21	162.74	117.24	3.65	462
Sept	9,681	5.49	3.32	13.56	0.30	0.35	-	0.03	1.04	13.46	18.51	10.44	48.14	0.42	2.53	33.85	1.10	139.77	103.74	3.52	400
Oct	7,700	6.31	3.03	19.28	0.67	0.16	0.04	0.02	0.49	16.69	16.72	9.43	36.15	0.25	0.28	34.01	0.90	189.93	87.84	2.58	425
Nov	8,294	6.17	3.32	25.58	1.06	0.46	0.13	0.11	0.01	15.31	16.22	10.15	43.49	0.00	0.01	33.74	0.85	262.24	98.08	2.39	519
Dec	8,768	5.69	3.03	31.13	1.38	0.18	0.22	0.13	0.01	16.81	15.94	11.68	52.40	0.00	0.01	33.46	0.80	326.61	119.17	3.31	621
Total	106,878	74	40	278	10	3	1	0	6	200	210	125	557	3	14	409	12	2,756	1,247	35	5,990
Avg 12CP	**8,906**	**6**	**3**	**23**	**1**	**0**	**0**	**0**	**0**	**17**	**18**	**10**	**47**	**0**	**1**	**34**	**1**	**230**	**104**	**3**	**499**

Other Service

Column	j1	j2	j3	j4	j5	j
Customer Class RS / SA	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	455	57	114	298		924
Feb	438	53	102	293		886
March	421	63	116	277		877
April	423	43	137	256		859
May	552	77	122	290		1,041
Jun	715	116	160	303		1,294
Jul	869	157	188	303		1,516
Aug	853	161	194	296		1,503
Sept	796	143	165	280		1,384
Oct	416	60	124	276		877
Nov	416	68	119	297		900
Dec	447	76	110	261		893
Total	6,800	1,075	1,651	3,428		12,953
Avg 12CP	**567**	**90**	**138**	**286**		**1,079**

OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection

Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21
Customer Class RS / SA	PacifiCorp LTP Various	BPA LTP SA 656	Idaho Power LTP SA 212	Idaho Power LTP SA 1023	Avangrid LTP SA 895	Thermo No. 1 LTP SA 568	Powerex LTP SA 169	Powerex LTP SA 1016	Powerex LTP SA 1017	Powerex LTP SA 1035	Powerex LTP SA 1036	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 863	Salt River Project LTP SA 809	Clatskanie People's Utility District LTP SA 899	Evergreen Biopower, LLC LTP SA 874	Garrett Solar LTP SA 966	Airport Solar, LLC LTP SA 965	Shell Energy North America (US), L.P. LTP SA 932	Falls Creek LTP SA 868	Energy Keepers LTP SA 1055
Jan	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Feb	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
March	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
April	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
May	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25
Jun	1,950	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	5	25
Jul	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Aug	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	1	25
Sept	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	3	25
Oct	1,950	56	50	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	80	5	25
Nov	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Dec	1,855	56	-	80	30	11	80	-	-	100	100	4	19	25	13	10	10	48	99	5	25
Total	22,735	672	250	960	360	132	960	600	600	600	600	48	228	300	156	120	120	576	1,093	50	300
Avg 12CP	**1,895**	**56**	**21**	**80**	**30**	**11**	**80**	**50**	**50**	**50**	**50**	**4**	**19**	**25**	**13**	**10**	**10**	**48**	**91**	**4**	**25**

Column	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g
Customer Class RS / SA	Tenaska LTP SA 1100	Morgan Stanley Capital Group Inc. LTP SA 780	Losses LTP -	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 995	Powerex LTP SA 996	City of Roseville LTP SA 881	Total LTP
Jan	22	25	113	100	100	100	50	150	100	100	50	3,480
Feb	22	25	113	100	100	100	50	150	100	100	50	3,480
March	22	25	113	100	100	100	50	150	100	100	50	3,480
April	22	25	113	100	100	100	50	150	100	100	50	3,480
May	22	25	113	100	100	100	50	150	100	100	50	3,480
Jun	22	25	118	100	100	100	50	150	100	100	50	3,611
Jul	22	25	118	100	100	100	50	150	100	100	50	3,607
Aug	22	25	118	100	100	100	50	150	100	100	50	3,607
Sept	22	25	118	100	100	100	50	150	100	100	50	3,609
Oct	22	25	118	100	100	100	50	150	100	100	50	3,611
Nov	22	25	113	100	100	100	50	150	100	100	50	3,480
Dec	22	25	113	100	100	100	50	150	100	100	50	3,480
Total	264	300	1,381	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,405
Avg 12CP	**22**	**25**	**115**	**100**	**100**	**100**	**50**	**150**	**100**	**100**	**50**	**3,534**

Customer Class RS / SA	Total Network & OS	1% growth	Behind-the Meter	Total Network Load
Jan	10,114	10,211	208	10,427
Feb	9,985	10,081	192	10,279
March	9,420	9,511	205	9,736
April	8,908	8,995	198	9,193
May	9,487	9,584	165	9,749
Jun	11,801	11,922	179	12,101
Jul	12,908	13,038	121	13,159
Aug	12,729	12,858	152	13,010
Sept	11,464	11,581	166	11,747
Oct	9,002	9,094	172	9,266
Nov	9,713	9,812	199	10,011
Dec	10,283	10,386	195	10,580
Total	125,821	127,101	2,147	129,247
Avg 12CP	10,485	10,592	179	**10,771**

Customer Class RS / SA	Divisor Network + OS + LTP
Jan	13,907
Feb	13,759
March	13,206
April	12,673
May	13,229
Jun	15,712
Jul	16,766
Aug	16,617
Sept	15,356
Oct	12,877
Nov	13,491
Dec	14,060
Total	171,652
Avg 12CP	**14,304**

PacifiCorp

Attachment 9a1 - Load(Current Year)

2023

			OATT (Part III - Network Service)																				
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 894	Total NFO
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	713
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	545
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.91	329
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	420
Jul	21	17:00	10,523	6.68	3.59	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	124.11	100.30	5.29	367
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	527
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563
Dec	18	18:00	8,209	5.46	2.81	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	546
Total			105,232	86	41	267	12	3	0	0	5	193	213	122	555	3	12	405	7	2,895	1,261	50	6,130

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	30	8:00	458	52	124	310		944
Feb	2	8:00	471	54	117	308		950
March	27	9:00	448	100	139	202		889
April	4	9:00	423	22	162	282		889
May	19	17:00	477	89	113	276		954
Jun	30	18:00	627	85	154	305		1,170
Jul	21	17:00	883	153	218	298		1,551
Aug	16	17:00	815	165	170	301		1,451
Sept	8	17:00	670	111	139	258		1,178
Oct	30	8:00	378	59	122	302		861
Nov	28	8:00	415	79	111	283		888
Dec	18	18:00	444	120	106	211		880
Total			6,507	1,088	1,676	3,336		12,607.00

PacifiCorp
Attachment 9a1 - Load (Current Year)
2022

			OATT (Part III - Network Service)																			
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	3	18:00	8,514	4.91	3.05	30.16	-	-	0.04	0.12	0.01	16.02	16.26	10.40	46.68	0.01	0.01	33.67	1.11	277.61	127.06	2.62	570
Feb	23	8:00	8,805	6.78	3.46	39.66	1.68	-	-	-	0.01	21.51	16.74	12.03	56.37	0.01	0.01	34.40	0.76	341.07	124.04	2.52	661
March	10	8:00	8,249	6.55	3.12	31.40	1.40	-	-	-	0.01	24.39	16.26	11.05	50.66	0.01	0.01	34.03	0.73	334.28	116.71	2.58	633
April	13	9:00	7,819	6.07	3.09	24.84	1.15	0.50	-	-	0.01	18.32	16.25	10.68	45.72	0.38	0.01	33.96	0.79	238.33	94.52	2.07	497
May	26	17:00	8,135	5.20	2.93	10.94	0.46	0.51	-	-	0.01	13.18	17.99	9.76	35.05	0.53	2.75	34.43	0.80	134.81	92.49	2.15	364
Jun	27	18:00	10,216	6.29	3.49	18.39	0.36	0.06	-	-	0.71	16.91	20.06	10.38	46.74	0.53	3.08	34.23	0.94	182.68	105.24	2.18	452
Jul	28	17:00	11,015	5.75	4.12	18.67	0.62	0.52	-	-	1.33	16.19	22.60	11.99	56.05	0.59	2.98	34.73	1.08	197.05	124.49	2.24	501
Aug	31	17:00	10,623	6.14	3.46	17.34	0.33	-	-	-	1.26	17.84	21.33	12.25	61.40	0.52	2.94	34.29	1.04	155.35	127.13	2.72	465
Sept	6	17:00	10,593	5.35	3.58	15.29	0.30	0.20	-	-	1.16	16.08	19.92	11.42	56.55	0.35	3.00	34.18	1.01	155.48	122.07	2.74	449
Oct	6	17:00	7,476	5.39	3.02	11.47	0.30	-	-	-	0.84	11.93	19.33	8.45	31.27	0.44	0.80	33.77	0.85	108.88	87.17	1.70	326
Nov	29	18:00	8,447	5.76	2.99	27.50	1.05	0.36	0.20	0.14	0.01	15.28	16.97	11.35	50.44	-	0.01	33.75	0.68	296.01	107.88	2.21	573
Dec	22	18:00	9,023	6.55	3.03	40.12	1.68	0.24	0.29	0.14	0.01	19.40	17.21	13.43	63.89	-	0.01	34.54	0.62	374.84	120.94	2.55	699
Total			108,914	71	39	286	9	2	1	0	5	207	221	133	601	3	16	410	10	2,796	1,350	28	6,190

			Other Service					
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	3	18:00	481	62	110	279		932
Feb	23	8:00	442	48	79	292		862
March	10	8:00	436	46	114	288		885
April	13	9:00	431	33	108	272		844
May	26	17:00	630	87	145	291		1,153
Jun	27	18:00	786	139	161	286		1,371
Jul	28	17:00	853	162	156	288		1,459
Aug	31	17:00	910	170	185	283		1,547
Sept	6	17:00	947	182	200	283		1,612
Oct	6	17:00	496	72	113	300		981
Nov	29	18:00	434	65	117	318		933
Dec	22	18:00	436	53	109	277		876
Total			7,281	1,119	1,597	3,457		13,454

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2021

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894	Total NFO
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2023

OATT (Part III - Network Service)

Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	30	8:00	8,982	8.02	3.67	36.97	1.82	0.08	0.05	0.10	0.01	20.63	17.20	12.62	61.05	-	0.01	34.71	0.54	400.62	112.18	2.72	712,998
Feb	2	8:00	8,695	9.01	3.39	32.54	1.56	0.58	0.03	0.09	0.01	19.56	17.01	10.33	47.61	-	0.02	33.96	0.56	352.69	116.85	2.66	648,447
March	27	9:00	8,114	7.42	3.36	27.60	1.57	0.50	-	-	0.01	17.95	16.72	9.65	45.59	0.26	0.01	32.94	0.59	270.41	107.13	3.25	544,951
April	4	9:00	7,840	7.11	3.38	24.82	1.58	-	-	-	0.01	15.57	16.94	10.11	42.74	0.26	0.01	35.16	0.60	249.21	90.71	3.27	501,460
May	19	17:00	7,911	7.00	3.22	13.43	0.49	-	0.06	-	0.17	12.55	19.87	8.71	31.35	0.59	2.21	33.20	0.66	113.12	79.82	2.81	329,374
Jun	30	18:00	9,222	6.87	3.72	15.41	0.41	0.02	-	-	1.27	10.33	18.72	6.79	44.04	0.53	1.13	33.06	0.63	167.17	104.87	4.88	419,852
Jul	21	17:00	10,923	6.68	3.99	15.10	0.41	-	-	-	1.23	15.48	20.63	11.12	54.52	0.59	3.12	33.62	0.68	204.26	123.40	5.89	500,317
Aug	16	17:00	10,760	7.94	3.91	20.59	0.41	0.21	-	-	1.39	15.93	21.94	11.51	55.49	0.60	2.75	33.21	0.77	164.02	123.74	5.67	470,075
Sept	8	17:00	8,628	5.61	3.14	11.40	0.31	0.49	-	-	0.94	12.52	17.49	9.14	40.05	0.37	2.40	33.18	0.68	134.11	100.30	5.25	367,417
Oct	30	8:00	7,948	7.68	3.14	21.78	0.99	0.49	0.11	0.05	0.01	20.94	14.87	10.85	45.68	0.01	0.01	34.47	0.60	272.63	88.25	4.08	526,629
Nov	28	8:00	8,400	7.62	3.71	26.58	1.37	0.51	0.03	0.08	0.01	18.54	15.28	10.74	43.80	0.01	0.01	34.42	0.51	293.21	101.63	4.97	563,027
Dec	18	18:00	8,209	5.46	2.91	21.08	0.96	0.31	0.18	0.12	0.01	12.89	16.19	9.95	42.76	0.01	0.01	32.69	0.53	283.29	111.82	4.73	545,801
Total			105,232	86.41	41.04	267.30	11.88	3.17	0.47	0.44	5.08	192.89	212.87	121.51	554.68	3.21	11.69	404.63	7.36	2,894.75	1,260.70	50.33	6,130
Avg 12CP			8,769	7.20	3.42	22.28	0.99	0.26	0.04	0.04	0.42	16.07	17.74	10.13	46.22	0.27	0.97	33.72	0.61	241.23	105.06	4.19	511

Other Service

Column	j1	j2	j3	j4	j
Customer	UAMPS	UMPA	Deseret	Western Area Power Administration	
Class	OS	OS	OS	OS	Total OS
RS / SA	RS 297	RS 637	RS 280	RS 262/263	
Jan	498	92	124	310	944
Feb	471	54	117	308	950
March	448	100	139	202	889
April	423	22	162	282	889
May	477	89	113	276	954
Jun	627	85	154	305	1,170
Jul	883	193	218	298	1,591
Aug	815	165	170	301	1,451
Sept	670	111	139	258	1,178
Oct	378	99	122	302	861
Nov	415	79	111	283	888
Dec	444	120	106	211	880
Total	6,507	1,088	1,676	3,336	- 12,607
Avg 12CP	542	91	140	278	- 1,050.58

OATT Part II Long-Term Firm Point-to-Point Transmission Service

Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g31	g32	g33	g
Customer			PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utilit District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	Sacramento Municipal Utility District	Salt River Project Agricultural Improvement and Power District	Garnett Solar	Airport Solar	Falls Creek	Shell Energy North America, LP	Losses	
Class			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		Total LTP
RS / SA	Day	Time	Various	SA 895	SA 67	SA 179	SA 636	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 1023	SA 568	SA 169	SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 839	SA 966	SA 965	SA868	SA 791		
Jan			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	99	4	19	25	10	48	5	25	117	3,589
Feb			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
March			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
April			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
May			1,855	30	50	-	56	50	13	-	2	10	-	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	124	117	3,589
Jun			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	5	105	122	3,720
Jul			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Aug			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	1	105	122	3,716
Sept			1,960	30	50	-	56	50	13	-	2	10	50	80	11	80	100	100	100	50	150	100	100	100	100	100	-	4	19	25	10	48	3	105	122	3,718
Oct			1,960	30	50	-	56	50	13	-	-	10	50	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	105	118	3,614
Nov			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Dec			1,855	30	50	-	56	50	13	-	-	10	-	80	11	80	100	100	100	50	150	100	100	100	100	-	-	4	19	25	10	48	5	124	113	3,483
Total			22,735	360	600	-	672	600	156	-	18	120	250	960	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	900	99	48	228	300	120	576	50	1,294	1,417	43,395
Avg 12CP			1,895	30	50	-	56	50	13	-	2	10	21	80	11	80	100	100	100	50	150	100	100	100	100	75	8	4	19	25	10	48	4	108	118	3,616

Column	Total Network & OS	Behind the Meter	Total Network Load	Divisor Network + OS + LTP
Jan	10,639	156	10,795	14,384
Feb	10,294	182	10,476	14,065
March	9,549	189	9,738	13,337
April	9,231	166	9,397	12,986
May	9,194	154	9,348	12,938
Jun	10,812	163	10,976	14,696
Jul	12,574	66	12,630	16,346
Aug	12,682	149	12,831	16,547
Sept	10,173	156	10,329	14,047
Oct	9,335	172	9,508	13,122
Nov	9,852	188	10,041	13,524
Dec	9,636	212	9,848	13,331
Total	123,970	1,945	125,915	169,310
Avg 12CP	10,331	162	10,493	**14,109**

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(607,066,215)
1110000	146200	A/Amort-Oth Intang	(135,559,718)
1110000	146201	A/Amort-Hydr-Klamath	0
1110000	146210	A/Amort-Oth Lic/Hydr	(24,680,025)
1110000	146230	A/Amort-LsHld Imprmt	(14,429,015)
		Attachment 5 input: **Total Accumulated Amortization**	**(781,734,972)**

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	2022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	$ 20,927,068	$ 77,275,199	$ 49,101,134			$ 49,101,134	
	132012	Prep Ins-All Purpose Insurance	Plant-related	$ 2,814,336	$ 3,207,357	$ 3,010,847			$ 3,010,847	
	132013	Prep Ins-D&O Liability	Labor-related	$ -	$ -	$ -				
	132016	Prep Ins-Minority Owned Plants	Other	$ 321,949	$ 380,196	$ 351,072	$ 351,072			
	132045	Prepaid Workers Compensation	Labor-related	$ 108,124	$ 136,220	$ 122,172				$ 122,172
	132055	Prepaid Employee Benefit Costs	Labor-related	$ 1,528,988	$ 1,035,575	$ 1,282,281				$ 1,282,281
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	$ -	$ -	$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	$ -	$ -	$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	$ 22,741,356	$ 24,138,271	$ 23,439,813			$ 23,439,813	
	132200	Prepaid Taxes (Federal, State, Local)	Other	$ 29,204	$ 29,204	$ 29,204	$ 29,204			
	132924	Other Prepayments - Oregon DOE Fee	Other	$ 757,036	$ 681,956	$ 719,496	$ 719,496			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	$ 736,161	$ 773,246	$ 754,703	$ 754,703			
	132096	Prepaid RECs for RPS (WA)	Other	$ -	$ -	$ -	$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	$ 3,922,186	$ 29,684,253	$ 16,803,219	$ 16,803,219			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	$ 2,399,927	$ 10,453,882	$ 6,426,905	$ 6,426,905			
	132099	Prepaid WA GHG Wholesale - Current	Other	$ -	$ 12,616,436	$ 6,308,218	$ 6,308,218			
	132310	Prepaid Rating Agency Fees	Other	$ 35,356	$ 39,261	$ 37,308	$ 37,308			
	132320	Prepaid Surety Bond	Other	$ -	$ -	$ -	$ -			
	132548	Prepaid Cedar Springs II	Other	$ 507,000	$ -	$ 253,500	$ 253,500			
	132551	Prepaid Dunlap	Other	$ 207,914	$ 207,914	$ 207,914	$ 207,914			
	132557	Prepaid GlenRock I	Other	$ 185,437	$ 213,626	$ 199,531	$ 199,531			
	132558	Prepaid GlenRock II	Other	$ 146,102	$ -	$ 73,051	$ 73,051			
	132564	Prepaid High Plains	Other	$ 556,311	$ -	$ 278,155	$ 278,155			
	132567	Prepaid Leaning Juniper	Other	$ 282,370	$ 282,370	$ 282,370	$ 282,370			
	132574	Prepaid McFadden Ridge	Other	$ 106,767	$ 133,656	$ 120,211	$ 120,211			
	132577	Prepaid Rolling Hills	Other	$ 278,155	$ 332,666	$ 305,411	$ 305,411			
	132580	Prepaid Seven Mile I	Other	$ 185,437	$ 185,437	$ 185,437	$ 185,437			
	132581	Prepaid Seven Mile II	Other	$ 36,525	$ 36,525	$ 36,525	$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	$ -	$ -	$ -	$ -			
	132606	Other Prepay - Lease Commissions	Other	$ -	$ -	$ -	$ -			
	132620	Prepayments - Water Rights Lease	Other	$ 918,874	$ 950,048	$ 934,461	$ 934,461			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	$ 557,594	$ 557,594	$ 557,594	$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	$ -	$ -	$ -	$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	$ -	$ -	$ -	$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	$ -	$ -	$ -	$ -			
	132650	Prepaid Dues	Other	$ 375,000	$ 1,836,474	$ 1,105,737	$ 1,105,737			
	132700	Prepaid Rent	Plant-related	$ 42,667	$ -	$ 21,333			$ 21,333	
	132705	Prepaid Pole Contact Rental	Other	$ 213,579	$ 329,307	$ 271,443	$ 271,443			
	132740	Prepaid O&M - Wind	Other	$ 86,856	$ 83,763	$ 85,309	$ 85,309			
	132755	Prepaid Aircraft Maint	Labor-related	$ 83,714	$ 167,299	$ 125,507				$ 125,507
	132825	Prepaid LGIA Transmission	Other	$ -	$ -	$ -	$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	$ -	$ -	$ -	$ -			
	132900	Prepayments - Other (Note 1)	Labor-related	$ 20,851,021	$ 2,314,999	$ 11,583,010	$ 10,000,000			$ 1,583,010
	132901	Prep Fees-Oregon Pub Util Commission	Other	$ 1,470,260	$ 1,516,604	$ 1,493,432	$ 1,493,432			
	132903	Prep Fees-Utah Public Service Commission	Other	$ 3,387,132	$ 3,454,128	$ 3,420,630	$ 3,420,630			
	132904	Prep Fees-Idaho Pub Util Commission	Other	$ 293,574	$ 312,487	$ 303,031	$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	$ -	$ -	$ -				
	132910	Prepayments - Hardware & Software	Labor-related	$ 16,251,904	$ 15,133,476	$ 15,692,690				$ 15,692,690
	132926	Prepaid Royalties	Other	$ -	$ -	$ -	$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	$ -	$ -	$ -				
	132999	Prepayments - Reclass to Long-Term	Other	$ (4,488,817)	$ (2,515,259)	$ (3,502,038)	$ (3,502,038)			
	134000	Long-Term Prepayments - Reclass from Current	Other	$ 4,488,817	$ 2,515,259	$ 3,502,038	$ 3,502,038			
	134100	Prepaid CA GHG Retail - Non-Current	Other	$ 16,670,752	$ 1,423,000	$ 9,046,876	$ 9,046,876			
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	$ 6,906,034	$ 1,425,639	$ 4,165,837	$ 4,165,837			
	134102	Prepaid WA GHG Wholesale - Non-Current	Other	$ -	$ 29,207,506	$ 14,603,753	$ 14,603,753			
	185363	LT Prepayments - Other	Other	$ -	$ 250,000	$ 125,000	$ 125,000			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	$ 2,206,988	$ 2,124,274	$ 2,165,631	$ 2,165,631			
	132304	Prepaid Interest - SERP Life Insurance	Other	$ -	$ -	$ -	$ -			
	203000	Discount on Short-Term Securities	Other	$ -	$ 1,569,760	$ 784,880	$ 784,880			
1655000	132400	Prepaid Mining Costs	Other	$ 750,000	$ -	$ 375,000	$ 375,000			
		Total Prepayments		$ 129,879,658	$ 224,499,606	$ 177,189,632	$ 82,810,845	$ -	$ 75,573,127	$ 18,805,660
						Allocator	0.000%	100.000%	29.378%	9.580%
						Total Allocated to Transmission by Category	$ -	$ -	$ 22,201,714	$ 1,801,524

Appendix A input: **Total Allocated to Transmission** **$ 24,003,238**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2022 and 2023

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

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

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,058	n/a	1
USBR Weber Basin RS 286	23,178	n/a	1
UAMPS RS 297	0	542.3	0
UMPA RS 637	0	90.6	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	31,662	n/a	1
Sacramento Municipal Utility District Deferral Fee	67,394	n/a	1
Additional OS Revenue Credit	784,032	n/a	1
Att 3 input: **Total OS contract revenue credits**	**7,126,034**	1,102.6	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
Third parties	29,048,764
Total short-term non-firm	51,961,785

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	107,168,694
Third parties	36,206,111
Att. 3 input: **Total short term-firm and non-firm revenue**	**143,374,805**

PacifiCorp
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	**Current Year** (month end)											
Appendix A Line	**Operation** to apply to monthly input columns at right	**Appendix A input value** (result of operation specified in column to left on monthly data)	**Description** (Account)	**Reference**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**
86	13-month average	10,262,073,077	Bonds (221)	Form 1, pg 112, ln 18 c,d	9,742,150,000	9,733,150,000	9,733,150,000	9,733,150,000	9,733,150,000	10,933,150,000	10,633,150,000	10,595,150,000	10,550,150,000	10,541,150,000	10,493,150,000	10,493,150,000	10,493,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	26,147,759	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	26,507,474	26,390,741	26,274,007	26,157,273	26,040,540	26,451,144	26,341,918	26,232,693	26,123,467	26,014,241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	49,255,311	49,137,915	48,875,636	49,177,740	48,896,130	57,731,049	58,240,959	58,086,614	57,820,071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	2,392,432	2,358,628	2,324,824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2,088,195	2,054,391	2,026,101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	227	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	486,803,423	Interest on Long Term (427) and Associated Companies (430) **LONG TERM ONLY**	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	227	227	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	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) **PREFERRED ONLY**	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) **PREFERRED ONLY**	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) **PREFERRED ONLY**	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) **PREFERRED ONLY**	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2023)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,116,979
Bus	1,611,375
Fire Protection	1,176,171
Foundation And Substructure	2,726,072
Insulator	73,423
Lightning Arrester	312,666
Misc	2,072,992
Relay And Control	1,137,625
Steel Structure	274,163
Step-Up Transformer	167,088,388
Total 353.4 Class Assets	**181,617,665**
Wind Generation Facilities	**159,988,977**
34.5 kV Facilities	**10,110,712**
Appendix A input: **Total Assets to Exclude**	**351,717,354**

PacifiCorp
Attachment 16 - Unfunded Reserves

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

			Accrued Liability:			Charged to:		Prior year	Current Year		True-up		By Category				
Description	Account Calculation	Reserve type	SAP Account	FERC Account		SAP Account	FERC Account	December month end	December month end		13-month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission-related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0	546526	555	(3.9)	(29.7)	0	(7.9)	Other				(7.854)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0	546516	555	(2.4)	(10.5)		(3.5)	Other				(3.540)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0	546516	555	0.0	(12.6)		(1.0)	Other				(0.970)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0	545500, 545510	426.3	(1.9)	0.0		(0.1)	Other				(0.146)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0	545500, 545501, 505502	426.5	(0.2)	(0.2)		(0.2)	Other				(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	0	505206	555	(0.0)	(0.0)		(0.0)	Other				(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0	301913	456	(1.7)	(1.0)		(0.9)	100% Transmission	(0.869)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0	310975	449.1	0.0	0.0		0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0	120163, 515100	151, 501	(11.0)	(10.2)		(10.8)	Other				(10.795)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	0	545500	545	0.0	0.0		0.0	Other				0.000	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	566, 567	(0.2)	(0.4)		(0.2)	100% Transmission	(0.207)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	0	582300	589	(1.8)	(1.9)		(1.9)	Other				(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0	545050	925	0.0	0.0		0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0	545050	925	(423.6)	(1,723.3)		(1,154.9)	Other				(1,154.931)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	0	545050	426.5	0.0	0.0		0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	0	545050	925	16.0	350.0		49.2	Other				49.238	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	0	545050	925	235.0	498.8		363.0	Other				363.013	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	0	545000	925	(5.0)	(10.8)		(7.2)	Other				(7.215)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0	550750	904	(18.1)	(29.8)		(21.3)	Other				(21.256)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0	550750	904	(0.0)	(0.2)		(0.2)	Other				(0.172)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0	301869	454	(0.0)	(0.1)		(0.1)	Other				(0.068)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	0	550776	904	(0.1)	(0.2)		(0.1)	Other				(0.110)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0	550750	904	(0.1)	(0.1)		(0.1)	Other				(0.128)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	0	550775	904	(0.2)	(0.1)		(0.1)	Other				(0.144)	
Allowance for Accounts Receivable	Calculation based on actuals	Unfunded	118176	144	0	301913	456	0.0	(30.4)		(2.3)	Other				(2.342)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0	301119	440	0.0	0.0		0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0	Various G/L's	506, 553, 557	(0.1)	(0.0)		(0.1)	Other				(0.072)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0	516900	598	(1.0)	(1.0)		(1.0)	Other				(1.021)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0	Various G/L's	593, 598	(0.4)	(0.5)		(0.5)	Other				(0.458)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0	545990	557, 573, 598, 935	(6.9)	(5.0)		(5.5)	Other				(5.516)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0	148019, 554702	108, 426.5	0.0	0.0		0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	0	550750	904	(0.2)	(0.2)		(0.2)	Other				(0.189)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	0	120151, 515100	151, 501	(4.3)	(4.9)		(4.3)	Other				(4.251)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0	Various G/L's	Follows Labor	(3.1)	(2.4)		(2.9)	Labor			(2.923)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0	500410	Follows Labor	0.0	(4.7)		(11.2)	Labor			(11.168)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	0	501250	Follows Labor	(0.0)	(0.0)		(0.1)	Labor			(0.103)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	0	500400	Follows Labor	(0.4)	(1.2)		(1.0)	Labor			(1.048)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	0	Various G/L's	Various	0.0	0.0		0.0	Other				0.000	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	0	210675	232	0.0	0.0		0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0	500515	Follows Labor	(2.8)	(5.8)		(4.7)	Labor			(4.723)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	0	500517	Follows Labor	(2.1)	(2.4)		(2.6)	Labor			(2.623)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	0	500520	Follows Labor	(2.3)	(2.5)		(2.7)	Labor			(2.684)		
Personal Time Accrual IBEW 77 - Chehalis	Calculation by Payroll	Unfunded	248185	242	0	500515	Follows Labor	(0.1)	(0.1)		(0.1)	Labor			(0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	0	500515	Follows Labor	(0.1)	(0.0)		(0.0)	Labor			(0.047)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	0	500518	Follows Labor	(3.1)	(3.2)		(3.5)	Labor			(3.470)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	0	500519	Follows Labor	(0.2)	(0.3)		(0.3)	Labor			(0.275)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0	500516	Follows Labor	(17.5)	(19.0)		(18.4)	Labor			(18.418)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0	500515	Follows Labor	(6.0)	(5.4)		(5.9)	Labor			(5.897)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0	501102	Follows Labor, 926	(1.4)	(1.0)		(1.2)	Other				(1.230)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0	501105	Follows Labor, 926	(0.4)	0.0		(0.3)	Labor			(0.344)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0	501115	Follows Labor, 926, 426.5	(41.6)	(41.3)		(40.6)	Labor			(40.628)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded SERP liability	299107	219	0	554032	Follows Labor, 926	12.4	13.7		12.2	Labor			12.237		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	0	501160	Follows Labor, 926	(18.7)	(20.2)		(19.0)	Labor			(18.970)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	0	501160	Follows Labor, 926	(2.1)	(1.5)		(1.8)	Labor			(1.822)		
Totals								(321.8)	(1,121.6)		(916.3)		(1.076)	0.000	(103.023)	(812.189)	
												Allocators	100.000%	25.321%	9.580%	0.000%	
												Total ($ millions)	(1.076)	0.000	(9.869)	0.000	(10.945)
												Appendix A input					**(10,944,955)**

PacifiCorp

Attachment 17 - Post-Retirement Benefits Other Than Pensions (PB

FERC Acct	Description	2023 Expense
4265000	OTHER DEDUCTIONS	252
5020000	STEAM EXPENSES	1,192
5060000	MISC STEAM PWR EXP	240,478
5063000	MISC STEAM JVA CR	(32,594)
5120000	MANT OF BOILR PLNT	3,785
5140000	MAINT MISC STM PLN	1,009
5350000	OPER SUPERV & ENG	29,776
5390000	MSC HYD PWR GEN EX	17,904
5480000	GENERATION EXP	9,337
5490000	MIS OTH PWR GEN EX	10,094
5530000	MNT GEN & ELEC PLT	4,290
5560000	SYS CTRL & LD DISP	1,514
5570000	OTHER EXPENSES	55,515
5600000	OPER SUPERV & ENG	54,758
5612000	LD - MONITOR & OPER	8,832
5615000	REL PLAN & STDS DEV	6,561
5680000	MNT SUPERV & ENG	2,776
5800000	OPER SUPERV & ENG	49,711
5810000	LOAD DISPATCHING	16,654
5850000	STRT LGHT-SGNL SYS	1,009
5880000	MSC DISTR EXPENSES	18,862
5900000	MAINT SUPERV & ENG	29,818
5920000	MAINT STAT EQUIP	7,066
5930000	MAINT OVHD LINES	6,813
5950000	MAINT LINE TRNSFRM	3,785
5970000	MNT OF METERS	2,523
5980000	MNT MISC DIST PLNT	2,523
7071000	LBR CLR - RMP	243,507
7072000	LBR CLR - PACPWR	144,159
7081000	Stores Exp CLR - RMP	18,673
7082000	Stores Exp CLR - PP	10,325
9010000	SUPRV (CUST ACCT)	6,813
9020000	METER READING EXP	1,766
9030000	CUST RCRD/COLL EXP	2,019
9031000	CUST RCRD/CUST SYS	2,019
9032000	CUST ACCTG/BILL	4,794
9033000	CUST ACCTG/COLL	52,487
9036000	CUST ACCTG/COMMON	30,785
9081000	CUST ASST EXP-GENL	1,514
9084000	DSM DIRECT	7,066
9086000	CUST SERV	10,094
9090000	INFOR/INSTRCT ADV	3,785
9200000	ADMIN & GEN SALARY	142,803
	Attachment 5 input: **Total PBOP**	**1,236,851**

Notes:

Total expense was a net debit for 2018 - 2023
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The decrease in expense in 2023 as compared to 2022 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501151-501158 & 690053. Excludes 501144 (State Situs), 501149 (Western Coal Carrier-Other power supply actuarial costs) and 501150 (state deferral). Difference of $(3,926.16) is due to a reclass to HR Transfer Cost Center to correct January 2023 BCC Allocation that was posted in Feb 2023.

PacifiCorp

Attachment 18 - Imputed Interest Income on Cluster Study Deposits

Days in the year: 365

Description	Prior Year (month end) December month end	Current Year >> 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	Current Year 2023 December month end	Total
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%	
Imputed Interest Income - Readiness Deposits		**122,569.07**	**119,779.13**	**132,708.90**	**139,221.70**	**198,972.47**	**233,102.81**	**241,441.11**	**245,859.65**	**234,661.63**	**233,307.87**	**211,117.10**	**208,240.41**	**2,320,981.83**
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%	
Imputed Interest Income - Readiness Deposits		**386,872.64**	**376,930.53**	**419,641.24**	**455,785.75**	**630,462.32**	**711,774.90**	**738,912.60**	**757,015.86**	**707,341.66**	**674,246.70**	**584,572.92**	**564,396.42**	**7,007,953.54**
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%	
Imputed Interest Income - Site Control Deposits		**5,192.06**	**5,075.91**	**5,772.05**	**5,652.30**	**6,159.65**	**7,660.47**	**9,548.40**	**9,937.72**	**9,717.57**	**9,889.63**	**9,020.98**	**8,606.53**	**92,233.26**
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	
Total Imputed Interest Income		**514,633.77**	**501,785.57**	**558,122.18**	**600,659.75**	**835,594.45**	**952,538.17**	**989,902.10**	**1,012,813.23**	**951,720.86**	**917,444.19**	**804,711.01**	**781,243.36**	**9,421,168.64**

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)

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detai

						Plant Place In-Service (PPIS)														
						Actual PPIS			Forecasted PPIS											
Item	BU	Name/Description of CAPEX Project/Item	Energy Gateway Segment or Other Transmission	Investment Reason Description	In-service Date (Estimatee)	Percent Complete on May 15, 2024	Jan/2024	Feb/2024	Mar/2024	Apr/2024	May/2024	Jun/2024	Jul/2024	Aug/2024	Sep/2024	Oct/2024	Nov/2024	Dec/2024	Total PPIS 2024	Estimated CIAC Amount (see note 1)	One-lines identified for projects over $5M (see note 2)
1	TMP	Aeolus - Mona 500 kV Line (GWS) (EV2024)	Segment F	Gateway Expansion Plan	11/30/24	86%	209,729	(174,800)	5,063,976	2,800	5,000,000						2,022,955,455	6,740,000	2,039,797,160		See note 2
2	TMP	Anticline 345kV Phase Shifter (EV2024)	Segment F	Gateway Expansion Plan	11/15/24	81%											133,915,000	85,000	134,000,000		See note 2
3	TMP	D1: Windstar - Shirley Basin 230kV Line (EV2024)	Segment D	Gateway Expansion Plan	Various	79%	130,461	20,813	16,015	1,480,000	500,000	550,000	24,315,000	2,445,000	214,705,000	9,085,354	11,885,000	48,300,000	313,432,643	(2,807,380)	n/a - project is made up of many small jobs
4	TMP	GWS Supporting Projects (EV2024)	Segment F	Gateway Expansion Plan	12/31/24	17%											19,660,000	613,000	20,273,000		See note 2
5	TMP	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D	Gateway Expansion Plan	In-Service	100%	9,705	2,019	(88,245)	7,900	9,300								(59,321)		
6	TMP	Oquirrh - Terminal 345 kV line	Segment C	Gateway Expansion Plan	11/30/24	53%											75,819,889	25,658	75,845,547	(405,571)	See note 2
7	TMP	Populus - Terminal 345 kV line - condemnation settlement	Segment B	Gateway Expansion Plan	In-Service	100%	8,794	(3,722)	307										5,379		
8	TMP	Path C Transmission Improvements	Other Transmission	Transmission Expansion Plan	5/31/24	90%	1,723,585	220,300	1,446	13,448,414	14,016,899	2,654,607							32,065,251		See note 2
9	TMP	Q0409 Boswell Springs Wind	Other Transmission	EV2024 Network Upgrades	12/31/24	34%												919,998	919,998	(3,430,000)	
10	TMP	Q0713 Cedar Springs IV Wind	Other Transmission	EV2024 Network Upgrades	12/31/24	17%												13,165,306	13,165,306	(1,534,243)	See note 2
11	TMP	Q0785 Anticline Wind	Other Transmission	EV2024 Network Upgrades	12/31/24	12%												8,810,001	8,810,001	(770,000)	See note 2
12	TMP	Q0835 Rock Creek Wind LLC	Other Transmission	EV2024 Network Upgrades	12/31/24	60%						2,400,000	7,600,000	100,000	3,500,000	16,980,000	500,000	270,000	31,350,000	(1,098,121)	See note 2
13	TMP	Q0836 Rock Creek Wind LLC	Other Transmission	EV2024 Network Upgrades	12/31/24	82%										2,810,000	30,000	30,000	2,870,000	(1,697,100)	
14	TMP	Q0255 Cedar Creek Wind	Other Transmission	New Reveue - Transmission Customers	In-Service	100%	14,897	14,207	22,491	2,006	72,225								125,826	(446,000)	
15	TMP	Q763 Appaloosa Solar I LLC Interconnectn	Other Transmission	New Reveue - Transmission Customers	In-Service	100%	118,702	1,881,440	6,540	27,523									2,034,205	(2,694,383)	
16	TMP	Q0777 Hornshadow Solar 100, LLC	Other Transmission	New Reveue - Transmission Customers	7/31/24	87%							6,940,879	7,623	3,812	1,525	1,525	762	6,956,126	(1,775,000)	See note 2
17	TMP	TCS-48 Dominguez Storage 1	Other Transmission	New Reveue - Transmission Customers	10/31/24	75%										7,750,170	2,889	2,889	7,755,948	(2,917,924)	See note 2
18	TMP	Customer New Revenue East Misc Project	Other Transmission	New Reveue - Transmission Customers	Various	N/A	228	2,601	981										3,810		
19	TMP	Customer New Revenue West Misc Project	Other Transmission	New Reveue - Transmission Customers	Various	N/A	1,954												1,954		
20	TMP	Houston Lake-Ponderosa Add Second 115kV Line	Other Transmission	New Revenue/System Reinforcement - Main Gric	10/15/24	51%										8,119,016			8,119,016		See note 2
21	TMP	Klamath Falls - Snow Goose 230kV Line No. 2 TPL	Other Transmission	New Revenue/System Reinforcement - Main Gric	In-Service	100%	42,090	(24,407)	12,355	29,170									59,208		
22	TMP	Lakeside I RAS Modifications	Other Transmission	New Revenue/System Reinforcement - Main Gric	4/30/24	98%	2,683	9,203	1,529	751,190									764,605		
23	TMP	Red Butte RAS Modification	Other Transmission	New Revenue/System Reinforcement - Main Gric	5/30/24	47%					422,101								422,101		
24	TMP	St. George-Purgatory Flat Line Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Gric	In-Service	100%		1,627,181	80,731										1,707,912		
25	TMP	System Upgrade East Misc Project	Other Transmission	New Revenue/System Reinforcement - Main Gric	Various	N/A	919	14,683	2,082										17,684		
26	TMP	Avista Saddle Mtn Sub Line Relay Comms	Other Transmission	Reinforcements - Transmission Customers	In-Service	100%	4,914	3,625	2,276										10,815	(395,295)	
27	TMP	HarryAllen Ballistic ShldsCBI 2023-01NVE	Other Transmission	Reinforcements - Transmission Customers	9/15/24	90%									606,125				606,125		
28	TMP	Harry Allen Substation Security CIP-014 (NVE)	Other Transmission	Reinforcements - Transmission Customers	10/15/24	66%										193,998			193,998		
29	TMP	Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	Other Transmission	Reinforcements - Transmission Customers	In-Service	100%	5,107,220		483,834	53,738	1,356	283	1,039	708					5,648,178		See note 2
30	TMP	Midpoint 542Z Circuit Sw Rplcmt (IDP)	Other Transmission	Reinforcements - Transmission Customers	7/26/24	19%							424,110	5,434	5,221	5,996	3,204	258	444,223		
31	TMP	Midpoint T501 TFMR Damage (IDP)	Other Transmission	Reinforcements - Transmission Customers	6/1/24	81%						2,370,991	73,468	31,835	20,808	9,889	5,160	281	2,512,432		
32	TMP	OTP0189 Klamath Dam Removal (ESM)	Other Transmission	Reinforcements - Transmission Customers	12/15/25	15%	639,462	318,658	(218,258)						119,180				859,042	(4,142,426)	
33	TMP	OTP Q0164 Mona Relay Replacement	Other Transmission	Reinforcements - Transmission Customers	7/31/24	80%							411,780	5,432					417,212		
34	TMP	OTP188 UAMPS Lehi 138kV Loop (Carter to Saratoga)	Other Transmission	Reinforcements - Transmission Customers	6/15/25	16%												6,208,621	6,208,621		See note 2
35	TMP	Q0155 UAMPS Heber Light & Power	Other Transmission	Reinforcements - Transmission Customers	5/31/24	98%	(13,948)	1,189	2,602										(10,157)	(639,904)	
36	TMP	NQ Misc projects- East Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	N/A	3,322		485										3,807		
37	TMP	NQ Misc projects- West Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	N/A	(70)	(46)	52,451										52,335		
38	TMP	Cherry Lane - Warm Springs 69kV Reconductor	Other Transmission	System Reinforcements	In-Service	100%	13,444		(8,493)										4,951		
39	TMP	Conser Road - Construct New 115kV to 20.8 kV Substation	Other Transmission	System Reinforcements	6/15/24	95%	47	466,447	634,126			541,855							1,642,475		
40	TMP	Flint New 115kV to 12.5kV Substation	Other Transmission	System Reinforcements	In-Service	100%	(2,409)	(78,395)	5,629	40,374									(34,801)		
41	TMP	Klamath Falls - Hornet 69kV Line 9 Reconductor	Other Transmission	System Reinforcements	6/15/24	80%	41,158	4,913,973	(4,953)		593,612				30,510				5,574,300		See note 2
42	TMP	NERC PRC-002 DFR-Lone Pine Substation	Other Transmission	System Reinforcements	10/1/24	35%										771,650			771,650		
43	TMP	Shevlin Park Substation Increase Capacity	Other Transmission	System Reinforcements	In-Service	100%	24	1	360	28,115									28,500		
44	TMP	St Johns (BPA) to Knott 115kV Line Conversion Project	Other Transmission	System Reinforcements	10/30/26	2%	5,020	1,146	3,612										9,778		
45	TMP	Texum tap-Texum 69 kV Reconductor 0.5 Mile	Other Transmission	System Reinforcements	8/31/25	17%	(880)												(880)		
46	TMP	Tucker 69 kV Tie Line	Other Transmission	System Reinforcements	10/15/24	85%								6,239,211		192,678			6,431,889		See note 2
47	TMP	Walla Walla 69kV Loop Reconfigure and Reconductor	Other Transmission	System Reinforcements	12/15/25	44%	275,137	35,736	10,962,453		535,941					1,326,928			13,136,195		See note 2
48	TMP	PP Transmission	Other Transmission	System Reinforcements	Various	N/A	(14)	51	712										749		
49	RMP	3300 Cottonwood, LLC (The Millcreek) 3223 kW Load	Other Transmission	New Connects	12/31/24	47%					-							2,788,430	2,788,430	(1,650,295)	
50	RMP	Aligned Energy Data Centers (SLC) Propco, 200MW 2	Other Transmission	New Connects	5/15/24	100%	336,964	(6,548)	(1,739)		21,513,150								21,841,827	(5,155,336)	See note 2
51	RMP	Aligned Energy Data Centers SLC LLC, 20 MW	Other Transmission	New Connects	2/28/24	100%		143,505	126										143,631	(1,274,397)	
52	RMP	Amps - Control Building Addition	Other Transmission	Upgrade / Sys Hardening	6/30/24	70%	3,066	44	324			2,562,093							2,565,527		
53	RMP	Apple Valley Install New Dist Sub - Trans	Other Transmission	System Reinforcements	6/30/24	98%						18,388							18,388		
54	RMP	Enhanced Substation Security	Other Transmission	Upgrade / Sys Hardening	8/31/24	28%								16,914,397				36,984	16,951,382		n/a - project is made up of many small jobs
55	RMP	EX Utah Development, 19.03 MW Load	Other Transmission	New Connects	12/2/24	98%	182,770	50,429	264										233,463	(11,969,737)	
56	RMP	Fort Hall/BIA Goshen Kinport 2310(1185)	Other Transmission	Customer / Public Request	5/15/24	100%					11,500,000								11,500,000		See note 2
57	RMP	Fort Hall/BIA Jim Bridger Kinport G-2067	Other Transmission	Customer / Public Request	6/15/24	91%						5,287,231							5,287,231		See note 2
58	RMP	Grantsville Increase Capacity - Trans	Other Transmission	System Reinforcements	4/30/24	100%				5,621,027									5,621,027		See note 2
59	RMP	Magna Cap and Tooele - Pine Cyn Rebuild 138kV	Other Transmission	System Reinforcements	2/15/24	100%		4,920,422	(510,782)										4,409,639		
60	RMP	Montpelier Area Voltage Support	Other Transmission	System Reinforcements	10/18/23	100%	241,352	2,532	(3,308)	2,720									243,296		
61	RMP	North Temple Campus - Equipment Storage Yard	Other Transmission	Asset Replacement	2/15/24	100%		2,898,920	797										2,899,717		
62	RMP	Pine Creek RNG LLC, 1,700 kW Load - Trans 2	Other Transmission	New Connects	10/31/24	16%										10,010,372			10,010,372		See note 2
63	RMP	Pony Express Enable Mobile Installation	Other Transmission	System Reinforcements	3/31/24	100%			102,215										102,215		
64	RMP	Replace Sigurd #6 345-230kV 450 MVA XFMR	Other Transmission	Asset Replacement	8/20/25	90%								6,300,000					6,300,000		See note 2
65	RMP	WP West Acquisitions-ACC Burial on 1005 2	Other Transmission	Customer / Public Request	6/30/24	68%						6,802,226							6,802,226	(2,884,826)	See note 2
66	RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A	2,948,134	(2,145,624)	13,751,033	225,543	2,346,898	4,356,786	2,638,858	2,299,525	150,000	5,347,694	14,041,836	17,316,995	63,277,677		n/a - project is made up of many small jobs
67	RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A	2,135	4,118	3,835										10,088		
68	RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A	2,313,228	1,684,791	1,199,327	3,505,785	3,292,368	3,669,183	3,937,983	4,352,146	3,871,365	3,322,190	2,870,964	3,191,658	37,210,988		n/a - project is made up of many small jobs
69	RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A	(2,313)	1,169,074	1,273,604	706,272	694,078	1,584,625	698,108	765,292	760,004	660,808	400,278	378,420	9,088,251		n/a - project is made up of many small jobs
70	RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A	393,667	9,130	1,485	169,624	169,979	2,274,569	170,494	170,835	171,121	171,445	171,607	936,436	4,810,390		
71	RMP	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A	(738,206)	402,418	58,198										(277,590)		
72	PP	Pasco Sub: Replace CKB 2W202 (322134)	Other Transmission	Replacements	12/29/23	100%	(19,256)	8,393	185	(90)									(10,769)	-	
73	PP	MADRAS SC: BUY 230-69kV,150-MVA	Other Transmission	Upgrade / Reliability	11/27/23	100%		60	127										187	-	
74	PP	Lassen Substation Construct New Sub N2	Other Transmission	New Revenue/Connection	9/15/24	89%			(105,330)				450,000	16,900	85,661	8,085			455,316	(901,786)	
75	PP	Dixonville:Line 39 Rpl SW 2U21,2U23,2U2A	Other Transmission	Functional Upgrade	3/30/24	100%					269,875					-			269,875	-	
76	PP	North Umpqua 115kV Switch Deficiencies	Other Transmission	Functional Upgrade	10/31/24	60%										632,644			632,644	-	
77	PP	Hurricane Sub New Spare 230-69 kV, 40-MVA	Other Transmission	Functional Upgrade	12/31/26	23%			10,886										10,886	-	
78	PP	Meridian-RPLC 3 Failed Reactors	Other Transmission	Replacements	12/29/23	100%	5,462	537	50	(90)									5,959	-	
79	PP	Archie Crk Fire Damage Restoration - Glide, OR	Other Transmission	Mandated	12/31/23	100%	142,398	94,950	66,606										303,954	-	
80	PP	Apple 120 MW Load Addition	Other Transmission	New Revenue/Connection	12/31/24	89%		817										677,167	677,984	(11,991,171)	
81	PP	Mand-Trans Hwy Rel - Various	Other Transmission	Mandated	12/31/24	38%	(56,678)	(31,460)	184,203	595,877	348,851	259,218	110,825	277,336	109,674	314,982	466,537	691,523	3,270,888	-	
82	PP	Mand-Trans Environmental - Various	Other Transmission	Mandated	12/31/24	38%	13,833	42	92	1,564	918	2,301	3,138	970	3,394	1,381	1,402	4,899	33,935	-	
83	PP	Mand-Trans Code Compliance - Various	Other Transmission	Mandated	12/31/24	38%				11,425	9,392	8,819	11,995	9,622	7,140	6,634	5,687	2,985	73,699	-	
84	PP	Mand-Trans ROW Renewals - Various	Other Transmission	Mandated	12/31/24	38%						95,394	66,348	84,705	35,037	1,688	1,688		284,860	-	
85	PP	Mand-Trans Public Acc - Various	Other Transmission	Mandated	12/31/24	38%	353	377	(1,397)	12,904	6,227	4,762	8,845	14,110	3,021	9,750	4,707	2,470	66,128	-	
86	PP	BPA Misc Capital Projects	Other Transmission	Mandated	12/31/24	38%				13,637	17,582	13,042	17,740	14,228	10,558	7,931	6,799	3,568	105,085	-	
87	PP	Mandated Wildfire Mitigation - Various	Other Transmission	Mandated	12/31/24	38%	(2,758)	19,203	982	481,462	2,249,343	2,709,428	1,986,942	195,425	190,558	865,403	734,793	2,822,453	12,253,234	-	n/a - project is made up of many small jobs
88	PP	Rplc-Trans Sub-Swgr,Brk,Rec - Various	Other Transmission	Replacements	12/31/24	38%	21,299	280	27,267	125,453	161,759	119,995	49,256	130,210	96,449	72,277	61,859	146,440	1,012,543	-	
89	PP	Rplc-Trans Sub-Mtrs&Rlys - Various	Other Transmission	Replacements	12/31/24	38%	8,946	1,872	82,299	71,024	91,578	67,933	92,399	74,108	54,993	41,311	35,411	18,587	640,460	-	
90	PP	Rplc-Trans Sub-Regulators - Various	Other Transmission	Replacements	12/31/24	38%				34,787	49,188	24,556	33,351	3,589	19,766	14,847	12,729	6,680	199,493	-	
91	PP	Rplc-Trans Sub-Transformers - Various	Other Transmission	Replacements	12/31/24	38%	3,340	586											3,926	-	
92	PP	Rplc-Trans Sub-Battery Banks - Various	Other Transmission	Replacements	12/31/24	38%			6,851	11,257	26,611	10,298	26,794	40,282	25,405	12,055	10,335	5,424	175,312	-	
93	PP	Rplc-Trans Sub-Bush,Glss,Othr - Various	Other Transmission	Replacements	12/31/24	38%	1,305	1,009	1,677	12,821	45,362	37,513	45,810	26,772	35,661	31,225	29,348	36,832	305,336	-	
94	PP	Rplc- OH Trans-Pole - Various	Other Transmission	Replacements	12/31/24	38%	471,722	218,973	(74,018)	608,301	848,264	637,776	109,559	632,298	421,702	1,615,415	325,142	222,246	6,037,379	-	n/a - project is made up of many small jobs
95	PP	Rplc- OH Trans-Othr - Various	Other Transmission	Replacements	12/31/24	38%	69,498	7,912	375,578	193,444	199,277	246,373	301,980	203,963	164,348	194,315	338,805	82,744	2,378,237	-	
96	PP	Rplc-Trans Strm&Cas - Various	Other Transmission	Replacements	12/31/24	38%	333,685	(12,271)	74,395	313,586	449,259	336,321	409,914	335,657	219,809	274,535	167,618	95,591	2,998,098	-	
97	PP	Oregon - Upgd-Trans Imprv	Other Transmission	Functional Upgrade	12/31/24	38%	1,592	103	326,778										328,474		
98	PP	Upgd-Trans Othr Comm Various	Other Transmission	Upgrade / Reliability	12/31/24	38%				307,272	237,560	166,357	177,387	275,899	301,015	194,812	101,093	117,029	1,878,424	-	
99	PP	City of Medford Rd Widening/Lone Pine & Foothill Sub	Other Transmission	Mandated	12/31/24	84%	2,783	65,691	9,754			4,941,472					(177,286)	9,656	4,852,070	-	
100	PP	Day Ahead Market (EDAM) Metering Upgrade Project	Other Transmission	Upgrade / Reliability	12/31/24	37%												461,323	461,323	-	
101	PP	FLISR - Russellville Distrib Automation Project	Other Transmission	Functional Upgrade	9/30/24	64%									325,279				325,279	-	
102	PP	Grants Pass-RPLC 230Kv 1R6&1R8 Circuit Breakers	Other Transmission	Replacements	9/20/24	100%							933,000						933,000	-	
103	PP	Line 87-Install 72.5kV Recloser	Other Transmission	Functional Upgrade	11/30/24	6%	1,592	103	696								554,408		556,800	-	
104	PP	Project Specialized	Other Transmission	New Revenue/Connection	10/31/24	76%			1,570,629	3,060,814	19,724	54,764,852							59,416,019	(50,257,877)	note 2
							15,016,087	18,762,289	35,470,736	31,957,647	65,698,677	99,519,246	52,047,001	41,973,512	226,052,616	71,059,003	2,284,943,882	115,228,315	3,057,729,011		

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

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

Summary by Segment

Description	Energy Gateway Segment or Other	Jan/2024	Feb/2024	Mar/2024	Apr/2024	May/2024	Jun/2024	Jul/2024	Aug/2024	Sep/2024	Oct/2024	Nov/2024	Dec/2024	Total PPIS 2024	CIAC Amount (see note 1)
Populus to Terminal	Segment B	8,794	(3,722)	307	0	0	0	0	0	0	0	0	0	5,379	-
Mona to Oquirrh	Segment C	0	0	0	0	0	0	0	0	0	0	75,819,889	25,658	75,845,547	(405,571)
Windstar to Populus	Segment D	140,166	22,832	(72,230)	1,487,900	509,300	550,000	24,315,000	2,445,000	214,705,000	9,085,354	11,885,000	48,300,000	313,373,322	(2,807,380)
Populus to Hemingway	Segment E	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Aeolus to Mona	Segment F	209,729	(174,800)	5,063,976	2,800	5,000,000	0	0	0	0	0	2,176,530,455	7,438,000	2,194,070,160	-
Sigurd to Red Butte	Segment G	0	0	0	0	0	0	0	0	0	0	0	0	0	-
West of Hemingway	Segment H *	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Other Transmission Plant (non-S	Other Transmission	14,657,398	18,917,979	30,478,683	30,466,947	60,189,377	98,969,246	27,732,001	39,528,512	11,347,616	61,973,649	20,708,538	59,464,657	474,434,603	(107,625,821)
Total		15,016,087	18,762,289	35,470,736	31,957,647	65,698,677	99,519,246	52,047,001	41,973,512	226,052,616	71,059,003	2,284,943,882	115,228,315	3,057,729,011	**(110,838,771)**

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

PACIFICORP

Enclosure 7

Summary of Material Changes

PacifiCorp
2024 Annual Update
Accounting Changes Summary

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

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

For the 2024 Annual Update, PacifiCorp provides the following:

(i) A review of the PacifiCorp's records has identified the following Accounting Changes related to accounting policies, practices, and procedures that affects inputs to the Formula Rate, including impact to the ATRR or load divisor, or the resulting charges billed under the Formula Rate.

a. EL22-38-000 – Show Cause Order

On April 21, 2022, the Federal Energy Regulatory Commission ("FERC" or "Commission") issued an order, explaining it had reviewed PacifiCorp's Transmission Formula Rate Implementation Protocols using the standards established in prior orders regarding protocols to determine if PacifiCorp's Protocols meet the requirements established in those orders. Based on that review, the Commission found that PacifiCorp's Protocols appeared to be unjust and unreasonable. Specifically, the April 21, 2022, Order found that PacifiCorp's Protocols were deficient in two areas: (1) the scope of participation (i.e., who can participate in the information exchange); and (2) the transparency of the information exchange (i.e., what information is exchanged).

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

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

On June 17, 2022, PacifiCorp submitted its response to the April 21, 2022, Order. Other than the two issues identified in its request for rehearing, PacifiCorp suggested changes to address the issues identified and to comply with the Commission's directives. On April 20, 2023, FERC made two additional findings: 1) PacifiCorp's definition of "interested parties" in OATT is too limited, and 2) PacifiCorp's Protocols do not contain a provision that requires PacifiCorp to post the docket number assigned to its informational filing on both PacifiCorp's website and OASIS. On May 11, 2023, PacifiCorp filed proposed revisions to its transmission formula rate protocols under Attachment H-2 of its OATT in compliance with the Commission's directives, and on October 24, 2023, the Commission approved the revisions.

b. RM22-14, Order No. 2023 (Jul 28, 2023) - Improvements to Generator Interconnection Procedures and Agreements.

PacifiCorp is required to pay interest on interconnection related deposits that it refunds to interconnection customers under its existing Large Generator Interconnection Procedures ("LGIP"), as well as under the FERC's ("FERC") Order No. 2023, which adopted significant reforms to the *pro forma* LGIP to address interconnection queue backlogs and requires transmission providers to transition from the serial study approach to a cluster study approach.[2] The interest expense is a cost for a Transmission Provider to provide interconnection service. However, currently this expense is not a part of the annual transmission revenue requirement that is used to establish PacifiCorp's Transmission Formula Rate. Therefore, on March 22, 2024, PacifiCorp filed a petition with the FERC requesting acceptance of limited revisions to its transmission formula rate to allow PacifiCorp to recover the interest expense it is required to pay. As of May 14, 2024, this filing is still pending with the FERC in Docket No. ER24-1595.

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

[2] *See* Order No. 2023, 184 FERC ¶ 61,054 at P 605.

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Enclosure 8

2024 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for the calendar year ending December 31, 2023

Introduction

This report documents the results of the December 31, 2023 actuarial valuation of the PacifiCorp Retirement and Postretirement Welfare Plans for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension and postretirement welfare cost for the 2023 fiscal year
- Information relating to company and plan disclosure and reporting requirements

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

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

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

For each economic and demographic assumption that has a significant effect on the measurement, and that the actuary has determined does not significantly conflict with what, in the actuary's professional judgment, is reasonable for the purpose of the measurement, the information and analysis used to support this determination are described in more detail in the material presented to PacifiCorp regarding pension and retiree welfare plans FYE 2023 disclosures dated October 20, 2023 and subsequent discussions.

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

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

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

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

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

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

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

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

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

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

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January 12, 2024

Empower Results®

ASC 715 Disclosure

		Postretirement Welfare Plan		ASC 715
(1)		**Change in Accumulated Postretirement Benefit Obligation**		
	(a)	Accumulated Postretirement Benefit Obligation, Beginning of Year	$	218,699,830
	(b)	Service Cost		1,311,045
	(c)	Interest Cost		11,403,317
	(d)	Plan Amendments		0
	(e)	Actuarial (Gain)/Loss		1,896,179
	(f)	Plan Participant Contributions		4,029,262
	(g)	Actual Benefits Paid		(21,951,216)
	(h)	Intercompany Transfer		0
	(i)	Administrative Expenses		0
	(j)	Medicare Part D Subsidy		0
	(k)	Prescription Drug Rebates		0
	(l)	Liability (Gain)/Loss due to Curtailment\Settlement		0
	(m)	Special Termination Benefits		0
	(n)	Accumulated Postretirement Benefit Obligation, End of Year	$	215,388,417
(2)		**Change in Plan Assets**		
	(a)	Fair Value of Plan Assets, Beginning of Year	$	264,075,997
	(b)	Actual Return on Plan Assets		24,514,174
	(c)	Employer Contributions to Trust Assets		0
	(d)	Employer Contributions for Net Benefits Paid from the Company		124,425
	(e)	Plan Participant Contributions		4,029,262
	(f)	Actual Benefits Paid		(21,951,216)
	(g)	Fair Value of Plan Assets, End of Year	$	270,792,642
(3)		**Funded Status of the Plan**	$	55,404,225
(4)		**Statement of Financial Position**		
	(a)	Noncurrent Assets	$	55,404,225
	(b)	Current Liabilities		0
	(c)	Noncurrent Liabilities		0
	(d)	Net Asset/(Liability) at End of Year	$	55,404,225
(5)		**Accumulated Other Comprehensive Income (AOCI)**		
	(a)	Net Prior Service Cost/(Credit)	$	508,591
	(b)	Net Actuarial (Gain)/Loss		(41,957,999)
	(c)	UMWA Transfer		82,832
	(d)	Measurement Date Change		0
	(e)	Total	$	(41,366,576)