



Pacific Power |
Rocky Mountain Power
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VIA eFILING

May 28, 2024

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

RE: *PacifiCorp*
Updated Informational Filing of 2024 Transmission Formula Rate Annual Update
Docket No. ER24-2004-001

Dear Secretary Reese:

On May 14, 2024, PacifiCorp filed 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”) in the above-referenced proceeding. As a part of the filing, PacifiCorp noted that two filings were pending before the Federal Energy Regulatory Commission (“Commission”) and if the Commission denied either of the filings, PacifiCorp would remove the impact from the Annual Update and provide an update.¹

On May 21, 2024, the Commission issued an order in Docket No. ER24-1595-000, which rejected the proposed revisions to recover interest expense for interconnection deposits in the formula transmission rate (“Formula Rate”), net of any imputed interest income.² Therefore, PacifiCorp is filing an update to the Formula Rate to remove the impact of the proposed recovery of the interest expense. Additionally, PacifiCorp has removed the proposed revisions to the Formula Rate template relating to the proposed recovery of interest expense. This filing supersedes the filing made on May 14, 2024.

A. Enclosures

The following enclosures are included in this updated filing:

¹ Informational Filing of 2024 Transmission Formula Rate Annual Update, Docket No. ER24-2004-000, Transmittal Letter at 3 (filed May 14, 2024).

² See *PacifiCorp*, 187 FERC ¶ 61,080 (2024). On May 28, 2024, the Commission issued an order in Docket No. ER24-1612-000, accepting changes in depreciation rates in Attachment 8 of the Formula Rate for Intangible and Leasehold Improvements accounts. See *PacifiCorp*, Docket No. ER24-1612-000 (2024)(delegated letter order).

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2023 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 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 1-17), 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 B.

B. Posting and Service

PacifiCorp has posted this update to the Annual Update, 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 in that documentation are Appendices A and B and Attachments 1 through 17 to the Formula Rate.

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/. The Annual Update information is centralized in the following folder on the OASIS site: “2024 Transmission Formula Annual Update.”³ In addition, in compliance with the Commission’s

³ See <http://www.oatioasis.com/ppw/> in the following folder location under “Documents” folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2024 Transmission Formula Annual Update.

April 20, 2023 Order in Docket No. EL22-38-000,⁴ PacifiCorp posted the docket number assigned to its informational filing (along with notice of this update to the Annual Update) on both PacifiCorp's website and its OASIS website.⁵

Pursuant to Section I.3(f) of the Protocols, PacifiCorp will notify all Interested Parties (as that term is defined in the OATT) by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where this update to the Annual Update posting is located. Consistent with the Protocols, PacifiCorp will serve this 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, this update to the Annual Update includes all the items included in this filing. The Annual Update will also be discussed at a customer meeting. 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.

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

Respectfully submitted,



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⁴ See *PacifiCorp*, 183 FERC ¶ 61,031 at P 21 (2023) ("April 20 Order").

⁵ PacifiCorp's company website can be found at: <https://www.pacificorp.com/transmission/transmission-services.html>.

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 28th day of May, 2024.

/s/ Daryl A. Bascus

Daryl A. Bascus

Paralegal

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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			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 Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	765,706,845
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,304
171	Rate (\$/MW-year)		(Line 169 / 170)	53,530
172	Network Service Rate (\$/MW-year)		(Line 171)	53,530

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: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
 - (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
 - (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
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
<u>Schedule 1 - Rate Calculations</u>			
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	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$765,706,845
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,304
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$53.529633
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$4.460803
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$1.029416
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.205883
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.147059
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$12.87
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$6.13

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

Description	A	B	C	D	E	F	G
	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 720.620 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	0	0	0	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	0	0	0	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 credits revenue that will be given back to Washington customers.
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
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	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	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	0
Subtotal - p234			695,784,538	672,859,934	891,959	0	0	22,032,645
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	0
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	0	1,554,611
Total			757,770,624	736,400,631	891,959	0	0	20,478,034

Instructions for Account 190:

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

PacifiCorp

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

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:

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the 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	83,751,230	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	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	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.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	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.
287605	320.210	R & E - Sec. 174 Deduction	(7,719,946)	(7,719,946)	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.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	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 - 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	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	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	105.140	Reimbursements	24,826,984	24,826,984	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.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Utah'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 Wyoming'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	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	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.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	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.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	
		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:

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

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant - CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

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

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommi/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0
287942	430.112	RA - Other - Balance Reclaim	(4,938,533)	(4,938,533)	0	0	0
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0
FERC 283 - Other			0				
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	0
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)
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

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
Account 190								
Employee Benefits								
287220	720.560	Pension Liability UMWMA Withdrawal	19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWMA 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	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 159 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 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.
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related 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.
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								
87341/28797/10.530/415.8	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 in excess of insurance claims incurred.
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	0
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	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.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287907	-----	Non-curr def fed tax cor ben of int	468,582	468,582	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.
287817	-----	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287827	-----	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287837	-----	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.

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:

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

PacifiCorp

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

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:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(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 Uintas 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 Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	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	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	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.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain Idaho-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 Oregon-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 Utah-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 Washington-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 Wyoming-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)			Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	
	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:

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

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	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA		(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID		(9,835)	(9,835)	0		0	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	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 capture 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 record 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	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 Decommi/Inventory	(104,432)	(104,432)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	1,944,263	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	
FERC 283 - Other							
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	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	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	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	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	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	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	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	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	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)	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	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	(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	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	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.

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

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]

[illegible][illegible]

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 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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 = 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)	(9,101,627)
137	Total Income Taxes		Appendix A (Line 135c)	86,075,657

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line # Description, Notes, Form 1 Page #s and Instructions					Detail/Notes
Calculation of Transmission Plant In Service					
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	Transmission Plant In Service	(line 13)	(Note M) Projection	8,211,445,572	Appendix A input
Calculation of Distribution Plant In Service					
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					
29	December	204.5b	2022	1,128,981,210	-
30	December	204.5g	2023	1,133,971,846	-
19	Intangible Plant In Service	(line 30)	(Note N) Projection	1,133,971,846	Appendix A input
Calculation of General Plant In Service					
32	December	204.99b	2022	1,465,275,063	-
33	December	204.99g	2023	1,537,122,609	-
18	General Plant In Service	(line 33)	(Note N) Projection	1,537,122,609	Appendix A input
Calculation of Production Plant In Service					
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	13,656,624,582	-
48	Production Plant In Service	(line 47)	Projection	13,656,624,582	
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

PacifiCorp
Attachment 5 - Cost Support

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	2022	2,146,075,860	-	
52	January	2023	2,155,421,574		
53	February	2023	2,164,629,842		
54	March	2023	2,164,526,202		
55	April	2023	2,175,134,391		
56	May	2023	2,185,791,599		
57	June	2023	2,196,268,594		
58	July	2023	2,207,262,588		
59	August	2023	2,216,235,417		
60	September	2023	2,231,529,165		
61	October	2023	2,240,712,225		
62	November	2023	2,249,169,892		
63	December	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	2022	3,234,824,181	-	
66	January	2023	3,242,267,694		
67	February	2023	3,251,781,751		
68	March	2023	3,261,741,117		
69	April	2023	3,270,786,586		
70	May	2023	3,279,324,172		
71	June	2023	3,290,369,939		
72	July	2023	3,299,691,676		
73	August	2023	3,309,636,825		
74	September	2023	3,317,092,307		
75	October	2023	3,326,521,498		
76	November	2023	3,335,206,347		
77	December	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	2022	736,465,711	-	
80	December	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	2022	565,097,827	-	
83	December	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	2022	5,395,121,233		
86	January	2023	5,435,627,506		
87	February	2023	5,481,685,610		
88	March	2023	5,530,472,636		
89	April	2023	5,577,198,834		
90	May	2023	5,626,354,394		
91	June	2023	5,657,686,844		
92	July	2023	5,703,191,891		
93	August	2023	5,747,447,629		
94	September	2023	5,799,544,890		
95	October	2023	5,843,807,627		
96	November	2023	5,890,558,837		
97	December	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	
39	Undistributed Stores Expense	Prior Year	227.16c	0	
		Current Year	227.16c	0	
		(Note N) Appendix A Input	Projection	0	current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	251,987,732	
		Current Year	227.5c	336,602,638	
		(Note N) Appendix A Input	Projection	336,602,638	current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	1,327,748	
		Current Year	227.8c	1,657,571	
		(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
133	Amortized Investment Tax Credit						Net Plant Allocator
	Utility Investment Tax Credit Adj. - Net (411.4)			114.19c	(764,880)	32.42%	(248,008)
	Rate Base Adjustment						
35	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			
	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							
23		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
		(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 Institute				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				Transmission Related Appendix A Input			Non-transmission Related Details	
Directly Assigned A&G				Form No. 1 Amount				
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				Safety Related Appendix A Input			Non-safety Related Details	
Directly Assigned A&G				Form No. 1 Amount				
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				Education & Outreach Appendix A Input			Other Details	
Directly Assigned A&G				Form No. 1 Amount				
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								
(561.1) 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

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
Prior Year				(154,590,849)	
Current Year				(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 1	To populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	To estimate all transmission CAIS and CAIS for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	To add weighted Cap Add to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 – May 31, 2012)
6	April	Year 3	To populate the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data
8	April	Year 3	To estimate Cap Add and CRWP 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	<p>TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)</p> <p>\$ - Rev Req based on Year 1 data</p> <p><i>Must run Appendix A to get this number (without inputs in lines 15 or 34 of Appendix A)</i></p>
2	April	Year 2	TO estimate all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up

[illegible][illegible]

(L)		Plant in Service							
		(M)		(N)		(O)		(P)	
		Other Transmission PIS		Energy Gateway		Other Transmission PIS		Energy Gateway	
Weighting		Amount (A x L)		Amount (J x L)		(M / 13)		(N / 13)	
13									
12			175,888,771		4,304,268		13,529,905.43		331,098
11			208,097,770		(1,712,590)		16,007,521		(131,738)
10			304,786,831		49,920,530		23,445,141		3,840,041
9			274,202,522		13,416,300		21,092,502		(1,032,023)
8			481,515,015		40,074,400		37,039,617		3,390,338
7			692,784,723		3,850,000		53,291,133		296,154
6			166,302,009				12,799,385		11,222,308
5			197,842,561		12,225,000		15,203,274		940,385
4			45,300,464		858,820,000		3,491,514		68,963,077
3			185,920,946		27,296,062		14,301,611		2,096,620
2			44,117,076		4,528,470,598		3,185,929		343,343,969
1			59,464,667		55,763,568		4,574,204		4,289,512
			2,833,503,345		5,742,278,316		217,961,796		441,713,717

[illegible]

(S)
Input/Total

Input to Line 16 of Appendix A

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

Step	Month	Year	Action	
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula	
			\$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3	
			\$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g. June 1, 2011 - May 31, 2012)	
			\$ -	
6	April	Year 3	TO 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	

659,675,512
-

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2023

			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 2023 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

[illegible]

Other Service						Total OS
Western Area Power Administration						
1	2	3	4	5	6	
UWAPS OS	LWAPA OS	Docket OS	OS 286	OS 282	OS 283	
OS 287	OS 637					
405	57	114	258			835
408	53	102	293			856
421	63	116	277			881
423	43	137	256			859
562	77	122	296			1,057
715	116	140	369			1,340
869	157	188	303			1,557
883	161	194	296			1,535
796	143	165	296			1,399
416	62	124	297			899
416	68	119	256			960
547	76	150	241			914
4,300	1,015	1,081	2,815			9,211
367	19	128	289			1,103
367	19	128	289			1,103

Column	GATT (Part I Using Firm Point-to-Point Transmission Services) - Projections																																g
	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	
Customer	PacifiCorp	BPA	Idaho Power	Idaho Power	Averag	Thema No.	Powerex	Powerex	Powerex	Powerex	State of SD	Southwest Mutual City Project	Set River Project	Chokone People's Project	Evergen Utility District	Genert Solar	Alcor Solar LPS, LTP	North Energy Company	Fals Creek	Energy Keepers	Tenaska	Major Shelby County	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Rivers	Total	
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	
Size	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Jan	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3
Feb	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3
March	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3
April	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3
May	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3
Jun	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3
July	1,550	56	50	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	118	100	100	100	50	150	100	50	3
Aug	1,550	56	50	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	50	3
Sept	1,550	56	50	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	50	3
Oct	1,550	56	50	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	50	3
Nov	1,550	56	50	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	50	3
Dec	1,555	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	113	100	100	100	50	150	100	50	3
Total	22,738	872	250	250	560	152	560	650	650	650	200	425	225	250	526	125	120	276	1,853	50	300	364	358	1,381	1,200	1,200	1,200	600	1,300	1,200	1,300	60	
Losses	1,486	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	50	3

Total Network & OS	1% growth	Behind the Meter	Total Network Load	Divisor
10,114	10,201	20	10,427	13.95
9,984	10,081	193	10,279	13.71
9,437	9,517	201	9,738	13.23
8,904	8,994	193	9,193	12.67
8,481	8,569	193	8,749	12.32
11,481	11,567	175	12,101	16.01
12,908	13,003	12	13,159	16.71
12,729	12,855	15	13,010	16.66
11,484	11,581	168	11,747	15.33
9,005	9,094	112	9,216	12.12
9,714	9,815	169	10,011	13.44
10,283	10,385	198	10,580	14.00
12,821	12,701	2147	12,541	17.10

PacifiCorp
Attachment 9a1 - Load(Current Year)
2023

Column			OATT (Part III - Network Service)																						
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f		
Customer Class			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		
RS / SA	Day	Time																							
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					Total OS
Column			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
RS / SA	Day	Time						
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	863	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

2021

				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	f20	f					
Customer Class	RS / SA	Day	Time	PacificCorp 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	36.88	0.50	3.06	34.51	1.07	150.69	61.80	-	1.99	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					j	
			j1	j2	j3	j4			j5
			Western Area						
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	Total OS		
Jan	26	18:00	427	56	107	306	896		
Feb	18	18:00	400	58	109	278	845		
March	1	9:00	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	

Column		GATT Part II - Network Services																									
		K	L	E	S	N	W	U	P	W	U	W	U	W	U	W	U	W	U	W	U	W	U	W	U	W	U
Customer Class	RS / SA	PacifiCorp NPS	BPA Yakima MFO SA 326	BPA Gasky MFO SA 224	BPA Clarke PUD MFO SA 126	BPA Benton REA MFO SA 338	BPA Oregon Wind MFO SA 338	BPA CEC MFO SA 367	BPA Asport Solar MFO SA 363	BPA WEED MFO SA 379	Ti-Stat MFO SA 628	Cogline Energy Solutions LLC MFO SA 299	Basin Electric MFO SA 328	Black Hills MFO SA 347	USBR MFO SA 596	WAPA MFO SA 176	Renewables, LLC MFO SA 162	Exelon MFO SA 363	BPA Idaho Falls MFO SA 146	NTUA MFO SA 167	Total MFO						
Jan	1	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562
Feb	2	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005
March	3	8,114	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422	7,422
April	4	9,105	7,840	7,111	3,38	24,82	1,58	0,50	-	-	0,01	15,57	16,94	10,11	42,74	0,26	0,01	35,16	0,60	249,21	90,71	3,27	901,460	433	22	162	262
May	5	11,006	7,911	7,602	3,22	13,42	0,49	-	-	0,17	12,55	18,87	8,71	31,26	0,59	2,21	32,25	0,66	113,12	78,62	2,94	329,374	477	86	113	276	
Jun	6	18,022	8,222	8,627	3,72	16,41	0,41	-	-	0,27	16,33	19,72	8,79	44,05	0,53	1,13	33,36	0,63	167,17	164,67	4,88	479,852	627	86	154	392	
Jul	7	17,005	10,522	8,688	3,69	16,10	0,41	-	-	0,23	16,48	20,63	11,12	54,52	0,59	3,12	33,62	0,68	204,26	123,42	5,89	940,317	863	153	218	296	
Aug	8	17,005	10,760	7,74	3,91	20,88	0,41	-	-	0,39	16,53	21,84	11,51	56,49	0,62	2,75	33,21	0,77	164,02	123,34	5,67	479,071	815	186	170	301	
Sept	9	17,005	8,028	5,651	3,14	11,40	0,39	0,49	0,11	0,68	0,01	25,34	14,67	10,80	40,48	0,01	0,01	34,47	0,60	277,63	89,29	4,88	526,629	379	86	127	302
Oct	10	8,100	7,944	7,62	3,71	26,38	1,37	0,31	0,03	0,98	0,01	18,54	13,28	10,74	43,80	0,01	0,01	34,42	0,51	293,21	101,63	4,97	563,027	416	79	111	253
Nov	11	8,100	8,492	7,62	3,71	26,38	1,37	0,31	0,03	0,98	0,01	18,54	13,28	10,74	43,80	0,01	0,01	34,42	0,51	293,21	101,63	4,97	563,027	416	79	111	253
Dec	12	13,000	9,393	8,165	2,83	21,88	2,89	0,31	0,13	1,12	0,01	12,89	10,13	9,06	42,16	0,01	0,01	39,39	0,53	293,29	111,65	5,12	568,951	494	106	136	271
Total LTP		105,022	89,41	81,04	297,30	11,89	121,51	3,17	0,44	6,98	192,89	210,87	121,51	364,89	3,21	11,69	454,63	7,38	2,884,73	1,282,70	30,33	6,139	6,027	1,088	1,676	3,336	-
Esc LCP		8,783	7,50	7,42	22,28	0,51	0,26	0,54	0,44	0,42	16,07	17,4	10,13	46,02	0,27	0,57	31,72	0,61	241,23	152,36	4,19	911	542	91	146	278	-

Column		Other Service				Total OS	
		UWPMS	UMPA	Desert	Power Administration		
OS	OS	OS	OS	OS	OS		
RS 207	RS 207	RS 289	RS 289	RS 289	RS 289		
471	54	117	309	266	646,447		
448	100	139	202	194	548,961		
433	22	162	262	889	501,460		
477	86	113	276	956	329,374		
627	86	154	392	1,192	479,852		
863	153	218	296	1,831	940,317		
815	186	170	301	1,451	479,071		
679	111	139	258	1,178	307,417		
379	86	127	302	861	526,629		
416	79	111	253	888	563,027		
494	106	136	271	1,052	568,951		
6,027	1,088	1,676	3,336	-	12,827		
542	91	146	278	-	1,020,38		

Column		GATT Part II Long-Term Firm Point-to-Point Transmission Service																																			
		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 Class	RS / SA	PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utility District	Clatskanie Peoples Utility District	Clatskanie Peoples Utility District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (PRTQ)	Powers	Powers	Powers	Powers	Powers	Powers	Powers	Powers	Powers	Powers	NavEco	State of SD	Sacramento Municipal Utility District	Salt Lake Project Agricultural and Power District	Garnett	Alport Solar	Falls Creek	Shelf Energy North America LP	Losses	Total LTP			
		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP			
Jan	1	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589	
Feb	2	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
March	3	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
April	4	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
May	5	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Jun	6	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Jul	7	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Aug	8	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Sept	9	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Oct	10	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Nov	11	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Dec	12	1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Total LTP		1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589
Esc LCP		1,885	30	50	-	50	50	13	-	2	10	-	80	11	80	100	100	100	100	50	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	117	3,589

Total Network & OS	Sum of the Meter	Total Network Load	Network + OS + LTP
10,311	102	10,311	14,189

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	\$ -	\$ -	\$ -				
1652000	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132101	OR-Prepaid Property Tax	Plant-related	\$ 22,741,356	\$ 24,138,271	\$ 23,439,813			\$ 23,439,813	
1652100	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	\$ -	\$ -	\$ -	\$ -			
1652100	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			
1652100	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			
1652100	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132548	Prepaid Cedar Springs II	Other	\$ 507,000	\$ -	\$ 253,500	\$ 253,500			
1652100	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			
1652100	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ -	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ -	\$ 278,155	\$ 278,155			
1652100	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			
1652100	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			
1652100	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
1652100	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 918,874	\$ 950,048	\$ 934,461	\$ 934,461			
1652100	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hintngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
1652100	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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	
1652100	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			
1652100	132755	Prepaid Aircraft Maint	Labor-related	\$ 83,714	\$ 167,299	\$ 125,507				\$ 125,507
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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
1652100	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			
1652100	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 293,574	\$ 312,487	\$ 303,031	\$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			
1652100	132910	Prepayments - Hardware & Software	Labor-related	\$ 16,251,904	\$ 15,133,476	\$ 15,692,690				\$ 15,692,690
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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)			
1652100	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			
1652100	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			
1653000	185363	LT Prepayments - Other	Other	\$ -	\$ 250,000	\$ 125,000	\$ 125,000			
	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,206,988	\$ 2,124,274	\$ 2,165,631	\$ 2,165,631			
1653000	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	37,756,598	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	404,830	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	40,475	0	
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)	(8,878,147)	
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

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

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)
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PacifiCorp

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

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.

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Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
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
<u>Schedule 1 - Rate Calculations</u>			
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

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Enclosure 3

Calculation of True-Up for the preceding calendar year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			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 Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	682,752,123
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,109
171	Rate (\$/MW-year)		(Line 169 / 170)	48,391
172	Network Service Rate (\$/MW-year)		(Line 171)	48,391

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: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
 - (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
 - (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
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
<u>Schedule 1 - Rate Calculations</u>			
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	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$682,752,123
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,109
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$48.390670
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$4.032556
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.930590
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.186118
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.132941
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$11.63
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$5.54

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

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	720.620	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	0	0	0	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	0	0	0	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 credits revenue that will be given back to Washington customers.
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
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	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	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	0
Subtotal - p234			695,784,538	672,859,934	891,959	0	0	22,032,645
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	0
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	0	1,554,611
Total			757,770,624	736,400,631	891,959	0	0	20,478,034

Instructions for Account 190:

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

PacifiCorp

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

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:

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the 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	83,751,230	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	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	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.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	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.
287605	320.210	R & E - Sec. 174 Deduction	(7,719,946)	(7,719,946)	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.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	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 - 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	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	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	105.140	Reimbursements	24,826,984	24,826,984	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.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Utah'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 Wyoming'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	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	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.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	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.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	
		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			(2,984,242,069)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

Instructions for Account 282:

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

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant - CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

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

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	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 Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0	
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

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
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	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 159 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 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.
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related 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.
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								
87341/287973	10.530/415	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 in excess of insurance claims incurred.
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	0
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	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.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287907	- - - -	Non-curr def fed tax cor ben of int	468,582	468,582	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.
287817	- - - -	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287827	- - - -	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287837	- - - -	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.

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:

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

PacifiCorp

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

	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:

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

PacifiCorp

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605 105.147 \$1031 Exchange		(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599 105.160 \$1031 & 1033 Exchange Normalization Adjustment		(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 Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	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	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	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.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain Idaho-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 Oregon-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 Utah-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 Washington-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 Wyoming-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)			Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	
	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:

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

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	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA		(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID		(9,835)	(9,835)	0		0	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	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 capture 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 record 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	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 Decommi/Inventory	(104,432)	(104,432)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	1,944,263	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	
FERC 283 - Other							
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	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	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	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	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	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	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	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	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	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)	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	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	(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	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	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.

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

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

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

Description	Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	186	286,171,524	195,202,254	62,969,270	0	62,969,270
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	283	(281,157,889)	(182,144,278)	(90,023,277)	0	(90,023,277)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,736,180)	(2,824,280,100)	(7,337,916,280)	0	(7,337,916,280)
Accum. Deferred Income Tax Liability: Other	282	(4,513,736,180)	(2,824,280,100)	(7,337,916,280)	0	(7,337,916,280)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)				(7,337,916,280)	0	(7,337,916,280)
Other Regulatory Assets	182	671,522,917	1,125,647,517	1,797,170,434	1,797,170,434	0
Other Regulatory Liabilities	254	(418,440)	(223,047)	(641,487)	0	(641,487)
Total (Excess) / Deficient Accumulated Deferred Income Tax				(5,549,194,883)	(1,633,781,334)	(3,915,413,549)
Gross-Up					(1,633,781,334)	(3,915,413,549)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory / (Liability)					(2,187,562,668)	(7,830,827,098)

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

Description	Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				468,886,820	468,886,820	0
Other				(1,228,884,514)	(965,021,838)	(263,862,676)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up				(759,997,694)	(496,135,018)	(263,862,676)

- 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										Non-Protected (Excess) / Deficient ADIT									
Protected (Excess) / Deficient ADIT (RSDM)										(Of 215,919)									
General (6,790,755)										Unamortized (Excess) / Deficient ADIT									
Remaining Regulatory Life										Annual Amortization									
Amort. End. Balance										ATY 1B ADIT									
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance
1	2017/2018	46.0	(7,488,587)	(336,986,458)	15.9	(384,375)	(5,432,180)	15.9	(27,747)	(1,307,429)	0.0	7,940,907	(85,160,824)	0.0	0	0	0	0	0
2	2017/2019	46.0	(7,488,587)	(336,986,458)	15.9	(384,375)	(5,432,180)	15.9	(27,747)	(1,307,429)	0.0	7,940,907	(85,160,824)	0.0	0	0	0	0	0
3	2017/2020	46.0	(7,488,587)	(336,986,458)	15.9	(384,375)	(5,432,180)	15.9	(27,747)	(1,307,429)	0.0	7,940,907	(85,160,824)	0.0	0	0	0	0	0
4	2017/2021	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
5	2017/2022	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
6	2017/2023	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
7	2017/2024	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
8	2017/2025	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
9	2017/2026	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
10	2017/2027	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
11	2017/2028	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
12	2017/2029	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
13	2017/2030	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
14	2017/2031	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
15	2017/2032	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
16	2017/2033	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
17	2017/2034	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
18	2017/2035	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
19	2017/2036	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
20	2017/2037	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
21	2017/2038	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
22	2017/2039	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
23	2017/2040	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
24	2017/2041	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
25	2017/2042	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
26	2017/2043	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
27	2017/2044	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
28	2017/2045	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
29	2017/2046	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
30	2017/2047	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
31	2017/2048	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
32	2017/2049	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
33	2017/2050	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
34	2017/2051	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
35	2017/2052	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
36	2017/2053	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
37	2017/2054	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
38	2017/2055	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)
39	2017/2056	53.2	(6,475,094)	(313,534,165)	18.5	(313,337)	(4,380,473)	18.5	(75,415)	(1,356,520)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074)	0.0	6,863,840	(77,937,074

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]

[illegible]

^{***}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.

[illegible]

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		
7	Total Other Taxes			
	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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		<i>detail below</i>	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 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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))
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)
Composite Income Taxes				
Income Tax Rates				
128	FIT = Federal Income Tax Rate			21.00%
129	SIT = State Income Tax Rate or Composite			4.54%
130	p = percent of federal income tax deductible for state purposes		Per state tax code	0.00%
131	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			24.59%
132	CIT = T / (1-T)			32.60%
133	1 / (1-T)			132.60%
ITC Adjustment				
134	Amortized Investment Tax Credit		Attachment 5	(224,705)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131))	(297,964)
136	Income Tax Component =			83,143,289
136b	Grossed up Excess or Deficient ADIT Amortization		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 #, Description, 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 204.55g		2023	8,211,445,572	-
15	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	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	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	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49) (Note M)	True-up	32,993,467,522	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

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	2022	2,146,075,860	-	
52	January	2023	2,155,421,574		
53	February	2023	2,164,629,842		
54	March	2023	2,164,526,202		
55	April	2023	2,175,134,391		
56	May	2023	2,185,791,599		
57	June	2023	2,196,268,594		
58	July	2023	2,207,262,588		
59	August	2023	2,216,235,417		
60	September	2023	2,231,529,165		
61	October	2023	2,240,712,225		
62	November	2023	2,249,169,892		
63	December	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	2022	3,234,824,181	-	
66	January	2023	3,242,267,694		
67	February	2023	3,251,781,751		
68	March	2023	3,261,741,117		
69	April	2023	3,270,786,586		
70	May	2023	3,279,324,172		
71	June	2023	3,290,369,939		
72	July	2023	3,299,691,676		
73	August	2023	3,309,636,825		
74	September	2023	3,317,092,307		
75	October	2023	3,326,521,498		
76	November	2023	3,335,206,347		
77	December	2023	3,342,434,416	-	
78	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	2022	736,465,711	-	
80	December	200.21c	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	2022	565,097,827	-	
83	December	219.28c	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	2022	5,395,121,233		
86	January	2023	5,435,627,506		
87	February	2023	5,481,685,610		
88	March	2023	5,530,472,636		
89	April	2023	5,577,198,834		
90	May	2023	5,626,354,394		
91	June	2023	5,657,686,844		
92	July	2023	5,703,191,891		
93	August	2023	5,747,447,629		
94	September	2023	5,799,544,890		
95	October	2023	5,843,807,627		
96	November	2023	5,890,558,837		
97	December	219.20 through 219.24	5,845,480,037	-	
98	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	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	
39	(Note N)	Undistributed Stores Expense	Prior Year 227.16c	0	
			Current Year 227.16c	0	
		Appendix A Input	True-up	0	beg-of-year and end-of-year average
42	(Note N)	Construction Materials & Supplies	Prior Year 227.5c	251,987,732	
			Current Year 227.5c	336,602,638	
		Appendix A Input	True-up	294,295,185	beg-of-year and end-of-year average
45	(Note N)	Transmission Materials & Supplies	Prior Year 227.8c	1,327,748	
			Current Year 227.8c	1,657,571	
		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
133		Amortized Investment Tax Credit					Net Plant Allocator
		Utility Investment Tax Credit Adj. - Net (411.4)	114.19c	(764,880)	29.38%	(224,705)	
		Rate Base Adjustment					
35		Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance266 footnotes	20,920			
			Current end of year balance266 footnotes	16,629			
			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
23	(Notes B & L)	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
		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
63	(Note C)	Excluded Membership Dues Expense				
		FERC Form No. 1 page 335	Total	Included	Excluded	
		Page 335, Line 1 (Industry Association Dues)				
58	(Note F)	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 Institute	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		
70	(Note F)	Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)	Page 335, Lines 7-34	311,669	311,669	
		Lines 6 - 34	Page 335, Line 35	118,985	118,985	
		Other (Individually less than \$5,000)				
63	(Note C)	Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143	
		Total	Appendix A Input		1,080,814	
58	(Note F)	PBOP				
		Fixed PBOP expense	Annual Update Informational Filing	1,236,851	1,236,851	
		Actual PBOP expense	Attachment 17	1,236,851	1,236,851	
70	(Note F)	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				Transmission Related		
Directly Assigned A&G				Form No. 1 Amount	Appendix A Input	Non-transmission Related Details
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
67	Total		sum	8,827,171	3,965,360	815,203
						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
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
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	
129	Income Tax Rates		(Note G)	4.54%	Enter Average State Income Tax Rate
SIT = State Income Tax Rate or Composite					

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							
(561.1) 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

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
Prior Year				(154,590,849)
Current Year				(190,348,903)
50	Network Upgrade Balance	(Note N)	Appendix A Input	(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 1	To populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	To estimate all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	Add weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 – May 31, 2012)
6	April	Year 3	To populate the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data
8	April	Year 3	To estimate Cap Adds and CWP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

Worksheet

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

	(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 Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWIP Amount (Q x L)	Transmission CWIP (R / 13)	Input/Total
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	
Jan	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	
Feb	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	
Mar	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	
Apr	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	
May	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	
Jul	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	
Aug	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	
Sep	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	
Oct	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	
Dec	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	

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

Step	Month	Year	Action	
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula	
			\$ -	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	

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

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

8 Useful life of the project		Life	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)							
			No	Yes	Investment	No	Yes	Investment	No	Yes	Investment	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)	
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"		CIAC (Yes or No)	0													
9 Input the allowed increase in ROE		Increased ROE (basis points)	12.1912%			12.1912%			12.1912%			12.1912%				
10 From line 3 above if "No" on line 13 and line 7 above if "Yes" on line 13		FCR for This Project	12.1912%			12.4563%			12.4563%			12.1912%				
11 Line 14 plus (line 5 times line 13)/100		Investment	-			1,893,870,114			-			-				
12 13 Month Net Plant or CWIP Balance		Annual Depreciation Expense	-			32,652,933			-			-				
13 Actual or estimated depreciation expense																

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 2023 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

[illegible]

Other Service						Total OS
1	2	3	4	5	6	
UAMPS OS	UAMPA OS	Donnet OS	Western Area Power Administration OS			
RS 297	RS 637	RS 260	RS 262063			
455	57	114	256			882
428	63	102	263			856
421	63	116	277			877
423	43	137	256			859
552	77	122	260			1,011
715	116	160	263			1,254
869	157	188	303			1,517
853	161	194	306			1,514
796	143	185	266			1,390
416	62	124	276			878
416	68	119	257			960
447	76	130	241			994
6,300	7,015	1,561	3,248			18,124
257	99	188	260			1,804
257	99	188	260			1,804

Column	GATT (Part 1 Using Firm Point-to-Point Transmission Services) - Projections																																g
	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	
Customer	PacifiCorp	BPA	Idaho Power	Idaho Power	Averag	Thema No.	Powerex	Powerex	Powerex	Powerex	State of SD	Southwest Municipal Utility Project	Set River Project	Chokanga People's Utility District	Evergreen Power, LLC	Genert Solar	Alcor Solar	North Energy	Fals Creek	Energy Keepers	Tenaska	Majora Shelby County	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Rivers	Total	
Class	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	Total
Size	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	Total
Jan	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Feb	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
March	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
April	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
May	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
June	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
July	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Aug	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Sept	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Oct	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Nov	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Dec	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Total	22,738	872	250	950	560	122	560	650	650	650	200	42	225	250	156	125	120	276	1,853	50	300	364	358	1,381	1,200	1,200	1,200	600	1,300	1,200	1,300	60	42

Divisor			
Total Network & OS	1% growth	Behind the Meter	Total Network Load
10,114	10,201	20	10,427
9,984	10,081	19	10,279
9,437	9,517	20	9,766
8,906	8,998	19	9,193
8,481	8,589	19	8,749
11,481	11,592	17	12,100
12,908	13,038	12	13,159
12,726	12,856	15	13,016
11,484	11,581	16	11,747
9,005	9,094	11	9,226
9,714	9,816	19	10,011
10,283	10,385	19	10,580
12,821	12,901	21	12,941
			11,010

PacifiCorp
Attachment 9a1 - Load(Current Year)
2023

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA		Day Time	PacifiCorp NFS	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></d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			Other Service					Total OS
Column			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
RS / SA	Day	Time						
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	863	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

Column			OATT (Part III - Network Service)																				f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	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	Capline Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	Total NFO
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 894	
Jan	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

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

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 Res / SA	Day	Time	PacifiCorp NFS	BPA Yakama		BPA Gazley		BPA Clarke PUD		BPA Benton REA		BPA Oregon Wind		BPA CEC		BPA Airport		Calpine Energy		Basin Electric		Black Hills		USBR		WAPA		Avangrid		BPA South East		BPA Idaho		3 Phases		Total NFO
				NFO SA 328	NFO SA 229	NFO SA 235	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 623	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894												
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.01	20.48	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	169.00	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	0.67	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	0.00	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	5,655											

Column			Other Service					i
			j1	j2	j3	j4	j5	
			Western Area					
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	Total OS	
Jan	26	18:00	427	56	107	306	896	
Feb	18	18:00	400	58	109	278	845	
March	1	9:00	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

Customer			DMT (Part II) - Network Services																																Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Customer	Service	Rate	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
USA	Basic	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						

Other Service					
1	2	3	Western Area Power Administration		4
UAMPS OS, RS 262	UAMPA OS, RS 837	Denest OS, RS 280	Total OS		
438	52	124	310		
471	34	117	358		
448	100	139	202		
429	22	160	252		
477	89	113	276		
627	85	154	305		
693	153	219	321		1.0
815	166	170	301		1.0
770	111	139	258		1.0
378	98	122	352		1.0
448	79	111	263		1.0
444	120	106	278		1.0
6,502	1,068	1,476	3,336		12.0
542	91	140	278		(150)

[illegible]

	Total Network & OS	Behind- the- Meter	Total Network Load	Network + OS + LTP
9	10,639	196	10,795	14,384
9	10,294	182	10,476	14,065
9	9,548	189	9,738	13,327
9	9,231	166	9,397	12,966
9	9,194	154	9,349	12,938
9	10,812	163	10,976	14,696
9	10,674	95	10,769	14,646
9	12,662	198	12,861	16,547
9	10,173	196	10,329	14,047
9	9,335	172	9,508	13,122
9	9,852	190	10,041	13,624
9	9,635	212	9,848	13,331
9	123,970	1,945	125,915	169,310
9	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	\$ -	\$ -	\$ -				
1652000	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132101	OR-Prepaid Property Tax	Plant-related	\$ 22,741,356	\$ 24,138,271	\$ 23,439,813			\$ 23,439,813	
1652100	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	\$ -	\$ -	\$ -	\$ -			
1652100	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			
1652100	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			
1652100	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132548	Prepaid Cedar Springs II	Other	\$ 507,000	\$ -	\$ 253,500	\$ 253,500			
1652100	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			
1652100	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ -	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ -	\$ 278,155	\$ 278,155			
1652100	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			
1652100	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			
1652100	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
1652100	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 918,874	\$ 950,048	\$ 934,461	\$ 934,461			
1652100	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hintngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
1652100	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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	
1652100	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			
1652100	132755	Prepaid Aircraft Maint	Labor-related	\$ 83,714	\$ 167,299	\$ 125,507				\$ 125,507
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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
1652100	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			
1652100	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 293,574	\$ 312,487	\$ 303,031	\$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			
1652100	132910	Prepayments - Hardware & Software	Labor-related	\$ 16,251,904	\$ 15,133,476	\$ 15,692,690				\$ 15,692,690
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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)			
1652100	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			
1652100	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			
1653000	185363	LT Prepayments - Other	Other	\$ -	\$ 250,000	\$ 125,000	\$ 125,000			
	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,206,988	\$ 2,124,274	\$ 2,165,631	\$ 2,165,631			
1653000	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)	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,598	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	40,475	0	
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	10,427,180,736	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)	(8,878,147)	
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

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

										Prior year	Current Year	True-up		By Category				Total Transmission related Unfunded			
										December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	Reserves			
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account															
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, 506502	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 Injries & 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)				
Injries & 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						
Injries & 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				
Injries & 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)	(0.2)		(0.2)	Other					(0.068)				
Bad Debt Reserve - Pole Contracts	Uncollectible pole contract 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 GIL'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 GIL'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 Liquidated 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 GIL'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)				
Cell Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	0	Various GIL's	Various	0.0	0.0		0.0	Other					0.000				
Accrued Liquidated 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 (PBOP)

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.

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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	
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	

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
31,337,006	1,833,523	5.85%
365,503,661	20,913,726	5.72%
36,895,696	3,262,805	8.84%
328,607,965	17,650,921	5.37%
9.5363%	0.0434%	0.46%
32,613,267,701	975,155,147	2.99%
11,341,119,101	684,647,774	6.04%
736,465,711	45,269,261	6.15%
12,077,584,812	729,917,036	6.04%
20,535,682,889	245,238,112	1.19%
8,408,642,456	718,361,206	8.54%
25.7829%	1.3902%	5.39%
6,138,445,732	599,637,417	9.77%
29.8916%	2.5328%	8.47%
8,046,307,902	165,137,670	2.05%
114,938,773	544,736,740	473.94%
8,161,246,674	709,874,410	8.70%
1,465,275,063	71,847,546	4.90%
1,128,981,210	4,990,636	0.44%
2,594,256,274	76,838,182	2.96%
9.5363%		
247,395,782	8,486,795	3.43%
2,112,145	0	0.00%
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
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	

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
2,146,075,860	112,460,143	5.24%
565,097,827	14,218,591	2.52%
736,465,711	45,269,261	6.15%
1,301,563,538	59,487,853	4.57%
9.5363%		
124,120,864	6,263,645	5.05%
2,270,196,724	118,723,788	5.23%
6,140,557,877	599,637,417	9.77%
(845,027,971)	(12,949,237)	-1.53%
(327,148,651)	19,896,010	6.08%
0	0	n/m
(6,844)	756	11.05%
(12,527,287)	2,081,940	16.62%
14,472,313	11,833,323	81.77%
0	0	n/m
0	0	n/m
9.5363%	0	0.46%
	0	n/m
251,987,732	84,614,906	33.58%
9.5363%		
24,030,279	8,215,211	34.19%
1,327,748	329,823	24.84%
25,358,027	8,545,034	33.70%
92,163,517	175,660,182	190.60%
0.0%		
0	0	n/m
(154,590,849)	(35,758,054)	-23.13%
(1,299,471,262)	(6,350,227)	-0.49%
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			
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		

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
239,061,031	18,422,825	7.71%
10,849,245	256,116	2.36%
163,235,255	1,906,649	1.17%
64,976,531	16,260,060	25.02%
264,608,506	1,665,151,930	629.29%
0	0	n/m
4,518,334	850,989	18.83%
0	0	n/m
26,166,699	5,981,963	22.86%
15,720	33,227	211.37%
718,488	362,327	50.43%
233,189,265	1,657,923,424	710.98%
9.5363%		
22,237,603	158,925,137	714.67%
3,784,427	180,933	4.78%
0	0	n/m
3,784,427	180,933	4.78%
4,518,334	850,989	18.83%
0	0	n/m
4,518,334	850,989	18.83%
25.7829%		
1,164,957	294,053	25.24%
92,163,517	175,660,182	190.60%
137,423,038	2,279,649	1.66%
50,352,724	1,971,937	3.92%
64,151,576	(2,565,522)	-4.00%
114,504,300	(593,585)	-0.52%
9.5363%		
10,919,461	(7,167)	-0.07%
0	0	n/m
148,342,499	2,272,482	1.53%
42,647,984	8,414,179	19.73%
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
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

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
8,832,457,692	1,429,615,385	16.19%
0	0	n/m
0	0	n/m
0	0	n/m
8,832,457,692	1,429,615,385	16.19%
24,107,931	2,039,828	8.46%
42,264,539	12,283,591	29.06%
2,596,858	(405,978)	-15.63%
1,586	(1,568)	-98.90%
0	0	n/m
8,763,489,950	1,415,696,375	16.15%
404,320,904	82,482,519	20.40%
0	0	n/m
4,457,195	412,212	9.25%
443,653	(49,032)	-11.05%
2,718	(2,491)	-91.67%
0	0	n/m
409,219,034	82,848,190	20.25%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
10,213,677,222	87,874,116	0.86%
2,397,600	0	0.00%
72,292,123	10,531,990	14.57%
(16,125,816)	6,897,735	42.77%
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
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

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
46.99%	3.10%	
0.01%	0.00%	
53.00%	-3.09%	
4.67%	0.16%	
6.75%	0.00%	
9.80%		
2.19%		
0.00%		
5.19%		
7.39%	-0.08%	
357,706,448	39,684,058	11.09%
21.00%	0.00%	
4.54%	0.00%	
0.00%	0.00%	
24.587%		
32.602%		
(315,573)	67,566	21.41%
(418,458)	89,594	21.41%
81,990,972	4,673,310	5.70%
(19,896,010)	13,032,164	65.50%
(26,382,592)	17,280,966	65.50%
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
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 Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	765,706,845
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,304
171	Rate (\$/MW-year)		(Line 169 / 170)	53,530
172	Network Service Rate (\$/MW-year)		(Line 171)	53,530

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
6,140,557,877	599,637,417	9.77%
(1,299,471,262)	(6,350,227)	-0.49%
4,841,086,615	593,287,190	12.26%
92,163,517	175,660,182	190.60%
148,342,499	2,272,482	1.53%
42,647,984	8,414,179	19.73%
357,706,448	39,684,058	11.09%
55,189,921	22,043,870	39.94%
696,050,370	248,074,771	35.64%
8,046,307,902	165,137,670	2.05%
350,284,666	1,432,687	0.41%
7,696,023,235	163,704,983	2.13%
95.65%		
696,050,370	248,074,771	35.64%
665,748,799	237,937,032	35.74%
146,736,897	10,454,630	7.12%
519,011,901	227,482,401	43.83%
696,050,370	248,074,771	35.64%
6,015,170,814	597,414,267	9.93%
11.5716%	2.71%	
9.2870%	2.88%	
2.4227%	2.56%	
283,154,001	186,346,843	65.81%
446,919,181	63,667,248	14.25%
730,073,182	250,014,091	34.25%
6,015,170,814	597,414,267	9.93%
12.1372%		
9.8526%		
519,011,901	227,482,401	43.83%
0	0	n/m
5,371,880	934,819	17.40%
5,813,346	7,092,497	122.00%
530,197,128	235,509,717	44.42%
14,292	13	0.09%
37,098	16,431	44.29%
37,098	16,431	44.29%

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			
<p>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.</p> <p>B Includes Transmission portion only.</p> <p>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.</p> <p>D Includes all Regulatory Commission Expenses.</p> <p>E Includes Regulatory Commission Expenses directly related to transmission service.</p> <p>F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.</p> <p>G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.</p> <p>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.</p> <p>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.</p> <p>J Amount of transmission plant excluded from rates per Attachment 15.</p> <p>K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.</p> <p>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.</p> <p>M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.</p> <p>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.</p> <p>O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.</p> <p>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.</p> <p>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%.</p> <p>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.</p> <p>S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:</p> <p>(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</p> <p>(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</p> <p>(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</p> <p>T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.</p>			

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
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
<u>Schedule 1 - Rate Calculations</u>			
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	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$765,706,845
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,304
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$53.529633
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$4.460803
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$1.029416
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.205883
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.147059
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$12.87
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$6.13

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

Description	A	B	C	D	E	F	G
	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 720.620 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	0	0	0	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	0	0	0	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 credits revenue that will be given back to Washington customers.
287304	610.146	OR Reg Asset/Liab Cons	(112,804)	(112,804)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	16,973,155	16,973,155	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287389	610.145	RL- DSM Balance	1,125,624	1,125,624	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	172,604	172,604	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.

287418	705.241	RL - Alternative Rate for Energy Program - CARE - CA	7,966	7,966	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	269,905	269,905	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	401,914	401,914	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	135,758	135,758	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	40,049	40,049	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	44,505	44,505	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	151,625	151,625	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	686,276	686,276	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limitation		208,375	208,375	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		67,520,970	67,520,970	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(14,223,162)	(14,223,162)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		280,134	280,134	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		9,116	9,116	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		4,490	4,490	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		18,938,531	18,938,531	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		127,924	127,924	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0	0	0	0	0	
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	0	0	0	0	
287100	----- Valuation Allowance for State Credit DTA		(12,936,509)	(12,936,509)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4		1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)		2,811,380	2,811,380	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101 Bad Debt		(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115 Sales & Use Tax Audits		259,680	259,680	0	0	0	Accrued liability established to reserve for sales and use tax return audit adjustments.
287211	425.226 Deferred Revenue - Other		122,447	122,447	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245 Contra Receivable Joint Owners		6,285	6,285	0	0	0	Reserve against receivable due from joint owners.
287216	605.715 Trapper Mine Contract Obligation		2,684,486	2,684,486	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810 Chehalis Mitigation Obligation		57,751	57,751	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301 Environmental Liability - Regulation		15,675,911	15,675,911	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302 Environmental Liability- Non Regulation		578,038	578,038	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve		901,427	901,427	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	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	0
Subtotal - p234			695,784,538	672,859,934	891,959	0	0	22,032,645
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	0
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	0	1,554,611
Total			757,770,624	736,400,631	891,959	0	0	20,478,034

Instructions for Account 190:

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

PacifiCorp

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

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:

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the 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	83,751,230	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	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	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.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	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.
287605	320.210	R & E - Sec. 174 Deduction	(7,719,946)	(7,719,946)	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.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	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 - 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	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	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	105.140	Reimbursements	24,826,984	24,826,984	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.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Utah'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 Wyoming'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	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	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.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	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.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	
		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			(2,984,242,069)	(2,010,863,557)	(835,774,462)	17,972,095	(155,576,165)	

Instructions for Account 282:

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

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant - CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

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

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommi/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0
287942	430.112	RA - Other - Balance Reclaim	(4,938,533)	(4,938,533)	0	0	0
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0
FERC 283 - Other			0				
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	0
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)
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

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									
287220	720.560	Pension Liability UMWMA Withdrawal		19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWMA 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	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 159 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 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.
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related 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.
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								
87341/28797/10.530/415.8	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 in excess of insurance claims incurred.
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	0
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	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.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287907	-----	Non-curr def fed tax cor ben of int	468,582	468,582	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.
287817	-----	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287827	-----	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287837	-----	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.

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:

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

PacifiCorp

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

	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:

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

PacifiCorp

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605 105.147 \$1031 Exchange		(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599 105.160 \$1031 & 1033 Exchange Normalization Adjustment		(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 Uintas 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 Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	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	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	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.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain Idaho-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 Oregon-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 Utah-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 Washington-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 Wyoming-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)			Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	
	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:

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

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	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA		(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID		(9,835)	(9,835)	0		0	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	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 capture 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 record 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	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 Decommi/Inventory	(104,432)	(104,432)	0	0	0
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	0
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	0
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	0	1,944,263
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	0
FERC 283 - Other							
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	0	0	0
286918	210.175	Prepaid - FSA O&M - East	(272,868)	(272,868)	0	0	0
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	0	0	0
287569	720.805	FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0
287661	425.360	Hermiston Swap	(531,187)	(531,187)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0
287664	210.120	Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0
287669	210.180	Prepaid Membership Fees	(545,004)	(545,004)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0
287770	120.205	Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)
287907	210.185	Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)
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.

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

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

Description	Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
	Pre-2014	2014	Post-2014	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	288,117,568.20	196,206,200.94		484,323,769.14		
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,515,759)		(89,007,27.3)		(89,007,27.3)
Accum. Deferred Income Tax Liability: Other Property	282	(2,034,296,162)	(1,264,096,160)	(3,298,392,322)	(1,222,729,846)	(305,564,576)
Accum. Deferred Income Tax Liability: Other Property	283	(4,030,225,551)	(2,539,719,511)	(6,569,945,062)	(2,430,719,811)	(4,139,225,251)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,976,928,768)	(3,803,244,372)	(1,826,673,896)	(1,376,688,743)	(606,985,153)
Other Regulatory Assets	182	407,162,627	17,234,729	424,397,356		190,167,627
Other Regulatory Liabilities	254	(418,440)	(223,047)	(160,303)		(159,303)
Total (Excess) / Deficient Accumulated Deferred Income Tax		(4,609,148,881)	(2,833,443,847)	(1,633,781,334)	(1,316,688,743)	(319,064,919)
Drop-out			(823,234,183)	(823,234,183)	(134,027,711)	(689,206,472)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)			(2,169,044,627)	(1,743,064,627)		(424,084,627)

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	(400,886,820) A	(351,666,005) B	(57,219,915)
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.

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

FERC Transmission Allocation Excess Deferred Income Tax																	Formula Rate Inputs		
Protected (Excess) / Deficient (AT) (RSM)																	Unprotected (Excess) / Deficient (AT)		
Remaining Regulatory		Transmission			Remaining Regulatory			General Regulatory			Intangible Regulatory			Non-Protected (Excess) / Deficient (AT)			Annual Average		
#	Year	Amort.	End Balance	Life	Amort.	End Balance	Life	Amort.	End Balance	Life	Amort.	End Balance	Life	Amort.	End Balance	Life	AT 1B - AT	End Balance	AT 1B - AT
2	1/23/2018	46.0	(4,688,587)	15.5	(134,706,821)	15.5	(13,470,682)	15.5	(1,347,068)	15.5	(13,470,682)	15.5	(1,347,068)	15.5	(13,470,682)	15.5	(1,347,068)	15.5	(1,347,068)
2	1/23/2019	46.0	(4,688,587)	15.5	(134,697,821)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,462,521)	15.9	(1,347,747)	15.9	(13,462,521)	15.9	(1,347,747)	15.9	(1,347,747)
3	1/23/2020	46.0	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
3	1/23/2021	46.0	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
5	1/23/2022	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
5	1/23/2023	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
7	1/23/2024	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
8	1/23/2025	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
10	1/23/2027	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
12	1/23/2028	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
15	1/23/2030	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
14	1/23/2031	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
15	1/23/2032	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
16	1/23/2033	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
17	1/23/2034	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
18	1/23/2035	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
21	1/23/2038	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
22	1/23/2039	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
23	1/23/2040	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
24	1/23/2041	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
25	1/23/2042	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
26	1/23/2043	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
27	1/23/2044	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
28	1/23/2045	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
29	1/23/2046	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
30	1/23/2047	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
31	1/23/2048	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
32	1/23/2049	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
33	1/23/2050	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
34	1/23/2051	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
35	1/23/2052	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
38	1/23/2053	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
39	1/23/2054	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
38	1/23/2055	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
39	1/23/2056	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
40	1/23/2057	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
41	1/23/2058	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
42	1/23/2059	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
43	1/23/2060	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
44	1/23/2061	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
45	1/23/2062	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
46	1/23/2063	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
47	1/23/2064	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
48	1/23/2065	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
48	1/23/2066	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
49	1/23/2067	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)
50	1/23/2068	53.2	(4,788,587)	15.5	(134,699,244)	15.9	(13,464,275)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(13,461,835)	15.9	(1,347,747)	15.9	(1,347,747)

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.

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 (Excess) / Deficient		Regulatory		ADIT	
	Factor	ADIT	Gross-Up	Asset / (Liability)	Asset / (Liability)	Asset / (Liability)
24.5566%	32.6024%	137,306.917	(133,306.917)	(133,306.917)	133,306.917	133,306.917
24.5566%	32.6024%	387,813.747	1,266,459.141	91,362,309.327	126,459.141	126,459.141
24.5566%	32.6024%	387,813.747	1,266,459.141	91,362,309.327	126,459.141	126,459.141
24.5566%	32.6024%	347,044.662	(113,144.889)	(60,488.1951)	113,144.889	113,144.889
24.5566%	32.6024%	327,148.8511	(100,717.354)	(53,333.3333)	100,717.354	100,717.354
24.5566%	32.6024%	307,252.541	(100,717.354)	(47,424.376)	100,717.354	100,717.354
24.5566%	32.6024%	282,357.000	(95,696.178)	(43,333.3333)	95,696.178	95,696.178
24.5566%	32.6024%	282,357.000	(95,696.178)	(43,333.3333)	95,696.178	95,696.178
24.5566%	32.6024%	296,961.1031	(93,458.396)	(41,500.0000)	93,458.396	93,458.396
24.5566%	32.6024%	273,125.000	(88,982.842)	(38,916.2500)	88,982.842	88,982.842
24.5566%	32.6024%	272,733.4311	(88,982.842)	(38,916.2500)	88,982.842	88,982.842
24.5566%	32.6024%	259,205.7191	(84,507.258)	(34,713.0000)	84,507.258	84,507.258
24.5566%	32.6024%	259,205.7191	(84,507.258)	(34,713.0000)	84,507.258	84,507.258
24.5566%	32.6024%	254,476.927	(80,031.728)	(32,500.7500)	80,031.728	80,031.728
24.5566%	32.6024%	254,476.927	(80,031.728)	(32,500.7500)	80,031.728	80,031.728
24.5566%	32.6024%	231,750.1351	(67,506.171)	(26,333.3333)	67,506.171	67,506.171
24.5566%	32.6024%	224,886.489	(73,318.393)	(29,204.8627)	73,318.393	73,318.393
24.5566%	32.6024%	218,260.730	(69,095.126)	(26,833.3333)	69,095.126	69,095.126
24.5566%	32.6024%	213,531.9363	(69,095.126)	(26,833.3333)	69,095.126	69,095.126
24.5566%	32.6024%	206,444.000	(64,873.054)	(23,666.6667)	64,873.054	64,873.054
24.5566%	32.6024%	198,982.448	(64,873.054)	(23,666.6667)	64,873.054	64,873.054
24.5566%	32.6024%	186,302.2607	(60,650.982)	(24,666.244)	60,650.982	60,650.982
24.5566%	32.6024%	175,587.106	(58,349.545)	(22,900.7117)	58,349.545	58,349.545
24.5566%	32.6024%	173,452.917	(56,318.793)	(21,777.7778)	56,318.793	56,318.793
24.5566%	32.6024%	166,695.000	(54,317.873)	(22,620.9524)	54,317.869	54,317.869
24.5566%	32.6024%	160,420.000	(51,333.3333)	(20,555.5556)	51,333.333	51,333.333
24.5566%	32.6024%	153,656.760	(50,009.801)	(20,572.6961)	50,009.801	50,009.801
24.5566%	32.6024%	142,424.000	(46,666.6667)	(18,666.6667)	46,666.667	46,666.667
24.5566%	32.6024%	140,706.802	(45,872.920)	(18,580.3311)	45,872.920	45,872.920
24.5566%	32.6024%	137,756.414	(44,151.657)	(16,466.6667)	44,151.657	44,151.657
24.5566%	32.6024%	132,281.300	(39,240.621)	(16,021.9441)	39,240.621	39,240.621
24.5566%	32.6024%	114,826.298	(30,855.446)	(12,666.6667)	30,855.446	30,855.446
24.5566%	32.6024%	108,331.132	(30,338.546)	(13,666.6667)	30,338.546	30,338.546
24.5566%	32.6024%	103,000.000	(28,333.3333)	(12,333.3333)	28,333.333	28,333.333
24.5566%	32.6024%	95,380.844	(31,096.477)	(12,467.427)	31,096.488	31,096.488
24.5566%	32.6024%	95,380.844	(31,096.477)	(12,467.427)	31,096.488	31,096.488
24.5566%	32.6024%	82,430.7667	(26,874.405)	(10,303.1611)	26,874.405	26,874.405
24.5566%	32.6024%	75,925.9621	(24,763.369)	(10,700.0000)	24,763.369	24,763.369
24.5566%	32.6024%	68,468.000	(20,333.3333)	(8,333.3333)	20,333.333	20,333.333
24.5566%	32.6024%	63,305.474	(20,241.2977)	(8,546.7917)	20,241.310	20,241.310
24.5566%	32.6024%	56,420.000	(18,333.3333)	(7,333.3333)	18,333.333	18,333.333
24.5566%	32.6024%	50,505.098	(16,319.2258)	(6,974.5151)	16,319.226	16,319.226
24.5566%	32.6024%	46,424.000	(14,666.6667)	(5,666.6667)	14,666.667	14,666.667
24.5566%	32.6024%	43,150.000	(12,097.152)	(4,200.0000)	12,097.150	12,097.150
24.5566%	32.6024%	43,150.000	(12,097.152)	(4,200.0000)	12,097.150	12,097.150
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)	(4,000.0000)	12,000.000	12,000.000
24.5566%	32.6024%	42,444.000	(12,000.0000)			

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]

[illegible]

^{***}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.

[illegible]

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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		<i>detail below</i>	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 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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)		(9,101,627)
137	Total Income Taxes			Appendix A (Line 135c)	86,075,657

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line 50 Descriptions, Notes, Form 1 Page #s and Instructions

		Source	Footnotes	Year	Balance	Detail/notes
Calculation of Transmission Plant In Service						
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	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	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	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	13,656,624,582	-
48	Production Plant In Service	(line 47)		Projection	13,656,624,582	
49	Electric Plant Sold	204.102g			0	-
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	33,588,422,848	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

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	2022	2,146,075,860	-	
52	January	2023	2,155,421,574		
53	February	2023	2,164,629,842		
54	March	2023	2,164,526,202		
55	April	2023	2,175,134,391		
56	May	2023	2,185,791,599		
57	June	2023	2,196,268,594		
58	July	2023	2,207,262,588		
59	August	2023	2,216,235,417		
60	September	2023	2,231,529,165		
61	October	2023	2,240,712,225		
62	November	2023	2,249,169,892		
63	December	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	2022	3,234,824,181	-	
66	January	2023	3,242,267,694		
67	February	2023	3,251,781,751		
68	March	2023	3,261,741,117		
69	April	2023	3,270,786,586		
70	May	2023	3,279,324,172		
71	June	2023	3,290,369,939		
72	July	2023	3,299,691,676		
73	August	2023	3,309,636,825		
74	September	2023	3,317,092,307		
75	October	2023	3,326,521,498		
76	November	2023	3,335,206,347		
77	December	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	2022	736,465,711	-	
80	December	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	2022	565,097,827	-	
83	December	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	2022	5,395,121,233		
86	January	2023	5,435,627,506		
87	February	2023	5,481,685,610		
88	March	2023	5,530,472,636		
89	April	2023	5,577,198,834		
90	May	2023	5,626,354,394		
91	June	2023	5,657,686,844		
92	July	2023	5,703,191,891		
93	August	2023	5,747,447,629		
94	September	2023	5,799,544,890		
95	October	2023	5,843,807,627		
96	November	2023	5,890,558,837		
97	December	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	
39	Undistributed Stores Expense	Prior Year	227.16c	0	
		Current Year	227.16c	0	
		(Note N) Appendix A Input	Projection	0	current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	251,987,732	
		Current Year	227.5c	336,602,638	
		(Note N) Appendix A Input	Projection	336,602,638	current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	1,327,748	
		Current Year	227.8c	1,657,571	
		(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
133	Amortized Investment Tax Credit						Net Plant Allocator
	Utility Investment Tax Credit Adj. - Net (411.4)			114.19c	(764,880)	32.42%	(248,008)
	Rate Base Adjustment						
35	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			
	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
23	Land Held for Future Use						
	Prior Year			214.47d	14,174,575	2,112,145	12,062,430
	Current Year			214.47d	14,174,575	2,112,145	12,062,430
	(Notes B & L) Appendix A Input			Projection		2,112,145	
							Detail for transmission-related value on Attachment 12
							Detail for transmission-related value on Attachment 12
							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
63	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	
	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	
	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 Institute			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		
63	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	
	Total			(Note C) Appendix A Input		1,080,814
58	PBOP					
	Authorized filed PBOP expense			Annual Update Informational Filing	1,236,851	
	Actual PBOP expense			Attachment 17 total	1,236,851	
70	Actual PBOP Expense Adjustment			Appendix A Input	Projection	0
	Property Insurance					Authorized Filled Expense minus Actual Expense
	Property Insurance Account 924			320.185b		5,369,323
	(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				Transmission Related Appendix A Input			Non-transmission Related Details	
Directly Assigned A&G				Form No. 1 Amount				
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				Safety Related Appendix A Input			Non-safety Related Details	
Directly Assigned A&G				Form No. 1 Amount				
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				Education & Outreach Appendix A Input			Other Details	
Directly Assigned A&G				Form No. 1 Amount				
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								
(561.1) 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

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
Prior Year				(154,590,849)	
Current Year				(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 1	To populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	To estimate all transmission CAIS and CAIS for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	To add weighted Cap Add to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 – May 31, 2012)
6	April	Year 3	To populate the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data
8	April	Year 3	To estimate Cap Add and CRWP 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	<p>TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)</p> <p>\$ - Rev Req based on Year 1 data</p> <p><i>Must run Appendix A to get this number (without inputs in lines 15 or 34 of Appendix A)</i></p>
2	April	Year 2	TO estimate all transmission Cap Add and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up

[illegible][illegible]

(L)		Plant in Service							
		(M)		(N)		(O)		(P)	
		Other Transmission PIS		Energy Gateway		Other Transmission PIS		Energy Gateway	
Weighting		Amount (A x L)		Amount (J x L)		(M / 13)		(N / 13)	
13									
12			175,888,771		4,304,268		13,529,905.43		331,098
11			208,097,770		(1,712,590)		16,007,521		(131,738)
10			304,786,831		49,520,530		23,445,141		3,840,041
9			274,202,522		13,416,300		21,092,502		1,032,023
8			481,515,015		40,074,400		37,039,617		3,390,338
7			692,784,723		3,850,000		53,291,133		296,154
6			166,302,009				12,799,385		11,222,308
5			197,842,561		12,225,000		15,203,274		940,385
4			45,300,464		858,820,000		3,491,514		68,963,077
3			185,920,946		27,296,062		14,301,611		2,096,620
2			44,117,076		4,528,470,598		3,185,929		343,343,969
1			59,464,667		55,763,568		4,574,204		4,289,512
		2,833,503,345		5,742,278,316		217,961,796		441,713,717	

[illegible]

(S)
Input/Total

Input to Line 16 of Appendix A

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

Step	Month	Year	Action	
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula	
			\$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3	
			\$ -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g. June 1, 2011 - May 31, 2012)	
			\$ -	
6	April	Year 3	TO 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	

659,675,512
-

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

8 Useful life of the project		Life	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)									
			No	Yes	Investment	No	Yes	Investment	No	Yes	Investment	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)			
"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	Yes	Investment	No	Yes	Investment	No	Yes	Investment							
9 Input the allowed increase in ROE		Increased ROE (basis points)	0			50			50									
10 From line 3 above if "No" on line 13 and Line 14 plus (line 5 times line 13)/100		9.8% ROE	12.1650%			12.1650%			12.1650%			12.1650%						
11 line 7 above if "Yes" on line 13		FCR for This Project	12.1650%			12.4369%			12.4369%			12.1650%						
12 13 Month Net Plant or CWIP Balance		Investment	-		1,893,870,114	-		438,516,424	-		6,394,585	-						
13 Actual or estimated depreciation expense		Annual Depreciation Expense	-		32,652,933	-		6,394,585	-		-	-						
		Invest Yr	13 Month Net Plant or CWIP Balance			13 Month Net Plant or CWIP Balance			13 Month Net Plant or CWIP Balance			13 Month Net Plant or CWIP Balance			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
			Depreciation	Revenue		Depreciation	Revenue		Depreciation	Revenue		Depreciation	Revenue					
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	-	-	-	1,438,903,455	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

			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 2023 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

[illegible]

Other Service						Total OS
Western Area Power Administration						
1	2	3	4	5	6	
UWAPS OS RS 297	LWAPA OS RS 637	Docket OS RS 286	Power Administration OS RS 262(63)			
405	57	114	258		835	
428	53	102	293		876	
421	63	116	277		877	
323	43	137	256		759	
462	77	122	269		1,030	
115	116	140	369		1,240	
869	157	188	303		1,557	
803	161	194	296		1,554	
796	143	165	266		1,370	
416	62	124	257		859	
416	68	119	296		900	
547	76	150	241		914	
4,300	1,015	1,061	2,515		12,891	
367	76	158	289		1,190	

Column	GATT (Part 1 Using Firm Point-to-Point Transmission Services) - Projections																																g
	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	
Customer	PacifiCorp	BPA	Idaho Power	Idaho Power	Averag	Thermo No.	Powerex	Powerex	Powerex	Powerex	State of SD	Southwestern Municipal Utility Project	Seti River Project	Columbia Peoples Utility District	Evergreen Browner, LLC	Genert Solar	Alcor Solar	North Energy	Fals Creek	Energy Keepers	Tenaska	Major Shelby County	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Rivers	Total	
Class	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	Total
Size	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	LTSP	Total
Jan	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Feb	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
March	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
April	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
May	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Jun	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
July	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Aug	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Sept	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Oct	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Nov	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Dec	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3
Total	22,738	872	250	950	560	132	560	650	650	650	200	42	225	250	156	125	120	276	1,853	50	300	364	358	1,381	1,200	1,200	1,200	600	1,300	1,200	1,300	60	42
LTSP	1,855	56	-	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	100	100	50	3

Divisor			
Total Network & OS	1% growth	Behind the Meter	Total Network Load
10,114	10,201	20	10,427
9,984	10,081	19	10,279
9,837	9,917	20	9,766
9,696	9,799	19	9,193
9,481	9,598	19	9,749
11,481	11,592	17	12,100
12,908	13,038	12	13,159
12,726	12,856	15	13,016
11,484	11,581	16	11,747
9,005	9,094	11	9,226
9,714	9,816	19	10,011
10,283	10,385	19	10,580
12,821	12,901	21	12,941
10,114	10,201	20	10,427

PacifiCorp
Attachment 9a1 - Load(Current Year)
2023

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer Class RS / SA		Day Time	PacifiCorp NFS	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></d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			Other Service					Total OS
Column			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
RS / SA	Day	Time						
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	863	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

Column			OATT (Part III - Network Service)																				
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Capline Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	Total NFO
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 894	
Jan	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

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

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	Res / SA	Day	Time	PacifiCorp	BPA Yakama	BPA Gasley	BPA Clarke	PUD	BPA Benton	REA	BPA Oregon	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Calpine Energy	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid	Renewables, LLC	Exelon	BPA South East	BPA Idaho	3 Phases	Total NFO
				NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 843	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894					
Jan	26	18:00		8,234	4.60	2.98	29.41	1.09	-	-	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.56	567				
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	204.64	106.66	-	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	168.00	100.85	-	2.55	540				
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	0.67	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	-	0.1	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	5,655				

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

Customer		Order		Part/Code		DATT (Part II) - Network Services																																Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
						01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Customer Ref	Order Ref	Time	Part/Code	SP4 Volume	SP4 Price	SP4 Qty	SP4 Prio	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc	SP4 Desc</

Other Service					
1	2	3	Western Area Power Administration		4
UAMPS OS, RS 262	UAMPA OS, RS 837	Denest OS, RS 280			Total OS
438	52	124	310	263	
471	34	117	358		
448	100	139	202		
429	22	160	282		
477	89	113	276		
627	85	154	305		
683	153	219	355		1,1/2
815	168	170	301		1,1/2
770	111	139	268		1,1/2
378	98	122	352		1,1/2
478	79	111	283		
444	120	100	278		
6,502	1,068	1,476	3,336		12,1/2
542	91	140	278		(150)

[illegible]

	Total Network & OS	Behind- the-Meter	Total Network Load	Network + OS + LTP
99	10.639	156	10,795	14,364
99	10.264	182	10,476	14,065
99	9.548	189	9,738	13,327
99	9.231	156	9,387	12,986
99	9.194	154	9,349	12,938
16	10.812	163	10,976	14,696
16	10.274	95	10,369	14,005
14	12.662	149	12,813	16,547
14	10.173	156	10,329	14,047
18	9.335	172	9,508	13,122
33	9.602	190	10,041	13,524
33	9.836	212	9,848	13,331
95	123.970	1,545	125,515	169,510
95	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 (Hintngtn-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	\$ 4,165,637	\$ 4,165,637			
	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)	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,598	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	40,475	0	
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	10,427,180,736	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

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

Allocators	100.000%	27.173%	9.580%	0.000%
Total (\$ millions)	(1.609)	0.000	(8.836)	0.000
Appendix A input				(10,445,347)

PacifiCorp

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

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

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	
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	

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
31,337,006	1,833,523	5.85%
365,503,661	20,913,726	5.72%
36,895,696	3,262,805	8.84%
328,607,965	17,650,921	5.37%
9.5363%	0.0434%	0.46%
32,613,267,701	380,199,821	1.17%
11,341,119,101	376,253,393	3.32%
736,465,711	22,634,631	3.07%
12,077,584,812	398,888,023	3.30%
20,535,682,889	(18,688,202)	-0.09%
8,408,642,456	(54,337,604)	-0.65%
25.7829%	-0.4618%	-1.79%
6,138,445,732	(111,006,270)	-1.81%
29.8916%	-0.5138%	-1.72%
8,046,307,902	55,794,804	0.69%
114,938,773	(114,938,773)	-100.00%
8,161,246,674	(59,143,969)	-0.72%
1,465,275,063	35,923,773	2.45%
1,128,981,210	2,495,318	0.22%
2,594,256,274	38,419,091	1.48%
9.5363%		
247,395,782	4,806,365	1.94%
2,112,145	0	0.00%
8,410,754,601	(54,337,604)	-0.65%

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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

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
2,146,075,860	53,254,398	2.48%
565,097,827	7,109,296	1.26%
736,465,711	22,634,631	3.07%
1,301,563,538	29,743,926	2.29%
9.5363%		
124,120,864	3,414,269	2.75%
2,270,196,724	56,668,666	2.50%
6,140,557,877	(111,006,270)	-1.81%
(845,027,971)	(6,673,498)	-0.79%
(327,148,651)	9,948,005	3.04%
0	0	n/m
(6,844)	1,328	19.41%
(12,527,287)	1,582,332	12.63%
14,472,313	9,530,925	65.86%
0	0	n/m
0	0	n/m
9.5363%	0	0.46%
0	0	n/m
251,987,732	42,307,453	16.79%
9.5363%		
24,030,279	4,162,288	17.32%
1,327,748	164,912	12.42%
25,358,027	4,327,200	17.06%
92,163,517	175,560,744	190.49%
0.0%		
0	0	n/m
(154,590,849)	(17,879,027)	-11.57%
(1,299,471,262)	837,265	0.06%
4,841,086,615	(110,169,005)	-2.28%

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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

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
239,061,031	18,422,825	7.71%
10,849,245	256,116	2.36%
163,235,255	1,906,649	1.17%
64,976,531	16,260,060	25.02%
264,608,506	1,665,151,930	629.29%
0	0	n/m
4,518,334	850,989	18.83%
0	0	n/m
26,166,699	5,981,963	22.86%
15,720	33,227	211.37%
718,488	362,327	50.43%
233,189,265	1,657,923,424	710.98%
9.5363%		
22,237,603	158,925,137	714.67%
3,784,427	180,933	4.78%
0	0	n/m
3,784,427	180,933	4.78%
4,518,334	850,989	18.83%
0	0	n/m
4,518,334	850,989	18.83%
25.7829%		
1,164,957	194,614	16.71%
92,163,517	175,560,744	190.49%
137,423,038	2,279,649	1.66%
50,352,724	1,971,937	3.92%
64,151,576	(2,565,522)	-4.00%
114,504,300	(593,585)	-0.52%
9.5363%		
10,919,461	(7,167)	-0.07%
0	0	n/m
148,342,499	2,272,482	1.53%
42,647,984	3,616,396	8.48%
42,647,984	3,616,396	8.48%

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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

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
8,832,457,692	1,429,615,385	16.19%
0	0	n/m
0	0	n/m
0	0	n/m
8,832,457,692	1,429,615,385	16.19%
24,107,931	2,039,828	8.46%
42,264,539	12,283,591	29.06%
2,596,858	(405,978)	-15.63%
1,586	(1,568)	-98.90%
0	0	n/m
8,763,489,950	1,415,696,375	16.15%
404,320,904	82,482,519	20.40%
0	0	n/m
4,457,195	412,212	9.25%
443,653	(49,032)	-11.05%
2,718	(2,491)	-91.67%
0	0	n/m
409,219,034	82,848,190	20.25%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
10,213,677,222	87,874,116	0.86%
2,397,600	0	0.00%
72,292,123	10,531,990	14.57%
(16,125,816)	6,897,735	42.77%
10,155,113,314	70,444,391	0.69%

ATTACHMENT H-1
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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

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	2023 True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
46.99%	3.10%	
0.01%	0.00%	
53.00%	-3.09%	
4.67%	0.16%	
6.75%	0.00%	
9.80%		
2.19%		
0.00%		
5.19%		
7.39%	-0.08%	
357,706,448	(11,756,425)	-3.29%
21.00%	0.00%	
4.54%	0.00%	
0.00%	0.00%	
24.587%		
32.602%		
(315,573)	90,869	28.79%
(418,458)	120,494	28.79%
81,990,972	(6,545,007)	-7.98%
(19,896,010)	0	0.00%
(26,382,592)	0	0.00%
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
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 Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	682,752,123
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,109
171	Rate (\$/MW-year)		(Line 169 / 170)	48,391
172	Network Service Rate (\$/MW-year)		(Line 171)	48,391

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)
6,140,557,877	(111,006,270)	-1.81%
(1,299,471,262)	837,265	0.06%
4,841,086,615	(110,169,005)	-2.28%
92,163,517	175,560,744	190.49%
148,342,499	2,272,482	1.53%
42,647,984	3,616,396	8.48%
357,706,448	(11,756,425)	-3.29%
55,189,921	(6,424,513)	-11.64%
696,050,370	163,268,683	23.46%
8,046,307,902	55,794,804	0.69%
350,284,666	1,432,687	0.41%
7,696,023,235	54,362,116	0.71%
95.65%		
696,050,370	163,268,683	23.46%
665,748,799	156,266,676	23.47%
146,736,897	10,454,630	7.12%
519,011,901	145,812,046	28.09%
696,050,370	163,268,683	23.46%
6,015,170,814	(112,398,367)	-1.87%
11.5716%	2.99%	
9.2870%	2.90%	
2.4227%	3.08%	
283,154,001	181,449,621	64.08%
446,919,181	(20,896,760)	-4.68%
730,073,182	160,552,861	21.99%
6,015,170,814	(112,398,367)	-1.87%
12.1372%		
9.8526%		
519,011,901	145,812,046	28.09%
0	0	n/m
5,371,880	(349,548)	-6.51%
5,813,346	7,092,497	122.00%
530,197,128	152,554,995	28.77%
14,292	(182)	-1.28%
37,098	11,292	30.44%
37,098	11,292	30.44%

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			
<p>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.</p> <p>B Includes Transmission portion only.</p> <p>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.</p> <p>D Includes all Regulatory Commission Expenses.</p> <p>E Includes Regulatory Commission Expenses directly related to transmission service.</p> <p>F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.</p> <p>G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.</p> <p>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.</p> <p>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.</p> <p>J Amount of transmission plant excluded from rates per Attachment 15.</p> <p>K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.</p> <p>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.</p> <p>M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.</p> <p>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.</p> <p>O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.</p> <p>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.</p> <p>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%.</p> <p>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.</p> <p>S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:</p> <p>(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</p> <p>(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</p> <p>(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</p> <p>T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.</p>			

2023 Projection (as-filed)		
2022 Form 1 data	Absolute change	Percent change
2022 data in Settlement model	True-up value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	7,195,043
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
<u>Schedule 1 - Rate Calculations</u>			
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	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$682,752,123
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,109
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$48.390670
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$4.032556
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.930590
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.186118
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.132941
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$11.63
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$5.54

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	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	720.620 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:							
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:							
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 credits revenue that will be given back to Washington customers.
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					
87341/2879710.530/415.81	Injuries & Damages Accrual - Cash Basis		45,033,428	45,033,428	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations			0					
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	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA		(328,199)	(328,199)	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve		(123,709)	(123,709)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve		274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve		158,050	158,050	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY		230,451	230,451	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	----- Valuation Allowance for DTA		(22,480,957)	(22,480,957)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150 Lewis River- LWD Fund Liab		242,889	242,889	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210 ERC Impairment Reserve		501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100 ITC		311,066	311,066	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease		137,558	137,558	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110 Transmission Service Deposit		891,959	0	891,959	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis		4,772,791	4,772,791	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150 Miscellaneous Current & Accrued Liability		355,567	355,567	0	0	0	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	0
Subtotal - p234			695,784,538	672,859,934	891,959	0	0	22,032,645
Less FASB 109 Above if not separately removed			(63,540,697)	(63,540,697)	0	0	0	0
Less FASB 106 Above if not separately removed			1,554,611	0	0	0	0	1,554,611
Total			757,770,624	736,400,631	891,959	0	0	20,478,034

Instructions for Account 190:

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

PacifiCorp

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

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:

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	2,901	2,901	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the 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	83,751,230	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	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	18,171,492	0	0	18,171,492	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.131	Idaho Disallowed Loss	436,088	436,088	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.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(290,743,067)	(290,743,067)	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.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	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.
287605	320.210	R & E - Sec. 174 Deduction	(7,719,946)	(7,719,946)	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.
286914	415.525	RA - Lease Depreciation - Timing Difference	(437,873)	(437,873)	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(285,026)	(285,026)	0	0	0	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 - 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	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	134,154,544	134,154,544	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	105.140	Reimbursements	24,826,984	24,826,984	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.
287605	105.122	Repairs Deduction	(540,824,171)	(540,824,171)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287221	415.933	RL - Steam Decommissioning - ID	384,022	384,022	0	0	0	Regulatory liability established to defer Utah'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 Wyoming'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	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,751,293	1,751,293	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(197,855,261)	(197,855,261)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287313	105.450	RL - Non-ARO Liability	290,743,067	290,743,067	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.
286915	425.155	ROU Asset (Operating Lease)	(2,802,471)	(2,802,471)	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.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.116	Solar ITC Basis Adjustment	(60,726)	(60,726)	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
287771	110.205	Tax Depletion-SRC	56,895	56,895	0	0	0	
287301	105.471	UT Klamath Relicensing Costs	1	1	0	0	0	
		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:

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

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889	320.288	RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286895	415.262	RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0	0	Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286943	415.263	RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0	0	Regulatory asset established to account for the book value of undepreciated plant considered no longer used and useful due to wildfire damage.
286946	415.264	RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0	0	Regulatory asset established to record the deferral of Oregon revenue requirement associated with the remaining portion of TB Flats placed in service in 2021.
286937	415.270	RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	0	0	0	Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896	415.734	RA - Cholla Unrecovered Plant - CA	(994,857)	(994,857)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286935	415.251	RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0	0	Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy Standards.
286944	415.252	RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0	0	Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911	415.430	RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941	415.440	RA - Low Income Bill Discount - OR	(97,016)	(97,016)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942	415.441	RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0	0	Regulatory asset established to defer costs and revenues associated with Oregon's Utility Community Advisory Group.
286913	415.720	RA - Community Solar - OR	(665,617)	(665,617)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(322,239)	(322,239)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	58,506	58,506	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286934	415.842	RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947	415.843	RA - Arrearage Payments Program - WA	57,533	57,533	0	0	0	Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(2,791,555)	(2,791,555)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	42,786	42,786	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

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

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decommi/Inventory	(287,750)	(287,750)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0	0
287942	430.112	RA - Other - Balance Reclaim	(4,938,533)	(4,938,533)	0	0	0
287860	415.855	RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0	0
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0	0
287972	320.285	RA - Post Employment Costs	2,452,966	0	0	0	2,452,966
287981	415.920	RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0	0
287985	415.924	RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0	0
287994	415.929	RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0	0
FERC 283 - Other			0				
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0
286909	720.815	FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0	0
286918	210.175	Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0	0
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0
287336	730.120	FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0	0
287492	- - - - -	OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0	0
287564	425.130	Rogue River-Habitat Enhance	(117,268)	(117,268)	0	0	0
287569	720.805	FAS 158 Funded Pension Asset	(13,137,976)	(13,137,976)	0	0	0
287661	425.360	Hermiston Swap	(573,401)	(573,401)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0	0
287664	210.120	Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0	0
287669	210.180	Prepaid Membership Fees	(171,356)	(171,356)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)	0
287770	120.205	Trapper Mining Stock Basis	(1,019,854)	(1,019,854)	0	0	0
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686)
287907	210.185	Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0	0
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0
287915	910.937	LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0	(344,766)
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

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
Account 190								
Employee Benefits								
287220	720.560	Pension Liability UMWUA Withdrawal	19,634,111	19,634,111	0	0	0	Accrued liability for the Energy West Mining UMWUA 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	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 159 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 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.
287304	610.146	OR Reg Asset/Liab Cons	(118,187)	(118,187)	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related 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.
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								
87341/28797/10.530/415.8		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 in excess of insurance claims incurred.
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	0
287370	425.215	Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287391	425.320	N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	3,996,178	3,996,178	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287415	205.200	M&S Inventory Write-off	386,866	386,866	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287417	605.710	Reverse Accrued Final Reclamation	457,477	457,477	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287430	505.125	Accrued Royalties	3,969,738	3,969,738	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287447	720.830	Western Coal Carr Ret Med Accrual	1,522,648	0	0	0	1,522,648	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,744,878	1,744,878	0	0	0	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.
287673	730.110	FAS 133	18,706,462	18,706,462	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287907	-----	Non-curr def fed tax cor ben of int	468,582	468,582	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.
287817	-----	Non-curr def fed unc tax pos ben of int	(18,561)	(18,561)	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287827	-----	Non-curr def sta tax cor ben of int	101,301	101,301	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287837	-----	Non-curr def sta unc tax pos ben of int	(4,013)	(4,013)	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.

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:

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

PacifiCorp

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

	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:

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

PacifiCorp

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

	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605 105.147 \$1031 Exchange		(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599 105.160 \$1031 & 1033 Exchange Normalization Adjustment		(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 Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	314,746,086	314,746,086	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	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	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	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.
287605	105.116	Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287071	105.270	Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			Balance represents certain Idaho-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 Oregon-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 Utah-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 Washington-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 Wyoming-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)			Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287771	110.205	Tax Depletion-SRC	53,099	53,099	0	0	0	
	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:

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

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	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA		(762,510)	(762,510)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID		(9,835)	(9,835)	0		0	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	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.
287940	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 capture 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 record 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	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 Decommi/Inventory	(104,432)	(104,432)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0	Regulatory Asset established to defer storm related costs in California.
287860	415.855	RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	1,944,263	0	0	1,944,263	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(46,573)	(46,573)	0	0	
FERC 283 - Other							
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	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	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287564	425.130	Rogue River-Habitat Enhance	(137,632)	(137,632)	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	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(531,187)	(531,187)	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	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	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	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	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)	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	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	(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	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(3)	(3)	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.

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

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

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

Description	Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	186	286,171,524	195,202,254	62,969,270	0	62,969,270
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	285	(281,151,789)	(182,144,219)	(90,000,279)	0	(90,000,279)
Accum. Deferred Income Tax Liability: Other Property	285	(4,513,736,180)	(2,824,280,100)	(7,337,916,280)	0	(7,337,916,280)
Accum. Deferred Income Tax Liability: Other	285	(4,513,736,180)	(2,824,280,100)	(7,337,916,280)	0	(7,337,916,280)
Subtotal: Accumulated Deferred Income Tax Asset / (Liability)	186	(4,227,564,655)	(2,629,077,955)	(6,456,642,610)	0	(6,456,642,610)
Other Regulatory Assets	182	671,522,917	417,522,917	1,089,045,834	0	1,089,045,834
Other Regulatory Liabilities	254	(418,440)	(223,047)	(641,487)	0	(641,487)
Total (Excess) / Deficient Accumulated Deferred Income Tax	186	(4,559,194,881)	(2,833,437,547)	(7,392,632,428)	0	(7,392,632,428)
Gross-Up	254			(2,189,045,827)	0	(2,189,045,827)
(Excess) / Deficient Accumulated Deferred Income Tax Regulatory / (Liability)	254			(2,189,045,827)	0	(2,189,045,827)

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

Description	Accumulated Deferred Income Tax Asset / (Liability)			(Excess) / Deficient Accumulated Deferred Income Tax		
	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	186	286,171,524	195,202,254	62,969,270	0	62,969,270
Other	285	(4,513,736,180)	(2,824,280,100)	(7,337,916,280)	0	(7,337,916,280)
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	186	(4,227,564,655)	(2,629,077,955)	(6,456,642,610)	0	(6,456,642,610)

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

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

#	Year	Transmission (184,474,902)		General (6,790,253)		Intangible (1,366,176)		Non-Protected (37,215,919)		Formula Rate Inputs (Excess) / Deficient ADIT		Annual Amortization ATY 1B ADIT		Average ATY 1B ADIT	
		Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance
1	2017/2018	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
2	2017/2019	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
3	2017/2020	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
4	2017/2021	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
5	2017/2022	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
6	2017/2023	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
7	2017/2024	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
8	2017/2025	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
9	2017/2026	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
10	2017/2027	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
11	2017/2028	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
12	2017/2029	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
13	2017/2030	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
14	2017/2031	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
15	2017/2032	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
16	2017/2033	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
17	2017/2034	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
18	2017/2035	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
19	2017/2036	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
20	2017/2037	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
21	2017/2038	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
22	2017/2039	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
23	2017/2040	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
24	2017/2041	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
25	2017/2042	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
26	2017/2043	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
27	2017/2044	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
28	2017/2045	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
29	2017/2046	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
30	2017/2047	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
31	2017/2048	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
32	2017/2049	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
33	2017/2050	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
34	2017/2051	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
35	2017/2052	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
36	2017/2053	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
37	2017/2054	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
38	2017/2055	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
39	2017/2056	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
40	2017/2057	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
41	2017/2058	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
42	2017/2059	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
43	2017/2060	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
44	2017/2061	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
45	2017/2062	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
46	2017/2063	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
47	2017/2064	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
48	2017/2065	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
49	2017/2066	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
50	2017/2067	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0
51	2017/2068	46.0	(7,488,587)	15.9	(384,375)	15.9	(27,747)	7,940,907	(85,160,824)	0	0	0	0	0	0

- 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 FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

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	Factor	Gross-Up		Regulatory		ADIT	
		(Excess) / Deficient	ADIT	(Excess) / Deficient	ADIT	Asset (Liability)	Asset (Liability)
24.5000%	32.0000%	(408,886,121)	(133,306,911)	(542,193,781)	(133,306,911)		
24.5000%	32.0000%	(387,911,741)	(129,469,181)	(514,380,922)	(129,469,181)		
24.5000%	32.0000%	(369,940,673)	(127,427,210)	(497,367,883)	(127,427,210)		
24.5000%	32.0000%	(347,244,662)	(113,144,884)	(460,389,546)	(113,144,884)		
24.5000%	32.0000%	(327,148,651)	(106,658,312)	(433,806,963)	(106,658,312)		
24.5000%	32.0000%	(307,252,641)	(100,117,388)	(407,370,029)	(100,117,388)		
24.5000%	32.0000%	(300,388,795)	(97,934,927)	(398,323,722)	(97,934,927)		
24.5000%	32.0000%	(293,524,949)	(95,696,176)	(389,221,127)	(95,696,176)		
24.5000%	32.0000%	(286,661,103)	(93,457,369)	(380,118,262)	(93,457,369)		
24.5000%	32.0000%	(279,797,257)	(91,220,621)	(371,017,878)	(91,220,621)		
24.5000%	32.0000%	(272,933,411)	(89,002,843)	(361,916,254)	(89,002,843)		
24.5000%	32.0000%	(266,069,565)	(86,749,084)	(352,814,649)	(86,749,084)		
24.5000%	32.0000%	(259,205,719)	(84,500,288)	(343,715,907)	(84,500,288)		
24.5000%	32.0000%	(252,341,873)	(82,295,507)	(334,617,380)	(82,295,507)		
24.5000%	32.0000%	(245,478,027)	(80,031,726)	(325,509,753)	(80,031,726)		
24.5000%	32.0000%	(238,614,181)	(77,795,964)	(316,408,135)	(77,795,964)		
24.5000%	32.0000%	(231,750,335)	(75,556,171)	(307,306,506)	(75,556,171)		
24.5000%	32.0000%	(224,886,489)	(73,311,415)	(298,204,884)	(73,311,415)		
24.5000%	32.0000%	(218,022,643)	(71,066,162)	(289,103,262)	(71,066,162)		
24.5000%	32.0000%	(211,158,797)	(68,820,580)	(280,001,640)	(68,820,580)		
24.5000%	32.0000%	(204,294,951)	(66,571,829)	(270,900,018)	(66,571,829)		
24.5000%	32.0000%	(197,431,105)	(64,323,078)	(261,798,396)	(64,323,078)		
24.5000%	32.0000%	(190,567,259)	(62,074,327)	(252,696,774)	(62,074,327)		
24.5000%	32.0000%	(183,703,413)	(59,825,576)	(243,595,152)	(59,825,576)		
24.5000%	32.0000%	(176,839,567)	(57,576,825)	(234,493,530)	(57,576,825)		
24.5000%	32.0000%	(170,000,721)	(55,328,074)	(225,391,908)	(55,328,074)		
24.5000%	32.0000%	(163,136,875)	(53,079,323)	(216,290,286)	(53,079,323)		
24.5000%	32.0000%	(156,273,029)	(50,830,572)	(207,188,664)	(50,830,572)		
24.5000%	32.0000%	(149,409,183)	(48,581,821)	(198,087,042)	(48,581,821)		
24.5000%	32.0000%	(142,545,337)	(46,333,070)	(188,985,420)	(46,333,070)		
24.5000%	32.0000%	(135,681,491)	(44,084,319)	(179,883,798)	(44,084,319)		
24.5000%	32.0000%	(128,817,645)	(41,835,568)	(170,782,176)	(41,835,568)		
24.5000%	32.0000%	(121,953,799)	(39,586,817)	(161,680,554)	(39,586,817)		
24.5000%	32.0000%	(115,089,953)	(37,338,066)	(152,578,932)	(37,338,066)		
24.5000%	32.0000%	(108,226,107)	(35,089,315)	(143,477,310)	(35,089,315)		
24.5000%	32.0000%	(101,362,261)	(32,840,564)	(134,375,688)	(32,840,564)		
24.5000%	32.0000%	(94,498,415)	(30,591,813)	(125,274,066)	(30,591,813)		
24.5000%	32.0000%	(87,634,569)	(28,343,062)	(116,172,444)	(28,343,062)		
24.5000%	32.0000%	(80,770,723)	(26,094,311)	(107,070,822)	(26,094,311)		
24.5000%	32.0000%	(73,906,877)	(23,845,560)	(97,969,200)	(23,845,560)		
24.5000%	32.0000%	(67,043,031)	(21,596,809)	(88,867,578)	(21,596,809)		
24.5000%	32.0000%	(60,179,185)	(19,348,058)	(79,765,956)	(19,348,058)		
24.5000%	32.0000%	(53,315,339)	(17,099,307)	(70,664,334)	(17,099,307)		
24.5000%	32.0000%	(46,451,493)	(14,850,556)	(61,562,712)	(14,850,556)		
24.5000%	32.0000%	(39,587,647)	(12,601,805)	(52,461,090)	(12,601,805)		
24.5000%	32.0000%	(32,723,801)	(10,353,054)	(43,359,468)	(10,353,054)		
24.5000%	32.0000%	(25,859,955)	(8,104,303)	(34,257,846)	(8,104,303)		
24.5000%	32.0000%	(18,996,109)	(5,855,552)	(25,156,224)	(5,855,552)		
24.5000%	32.0000%	(12,132,263)	(3,606,801)	(16,054,602)	(3,606,801)		
24.5000%	32.0000%	(5,268,417)	(1,358,050)	(7,952,980)	(1,358,050)		
24.5000%	32.0000%	(0,000,000)	(0,000,000)	(0,000,000)	(0,000,000)		

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]

[illegible]

^{***}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.

[illegible]

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		
7	Total Other Taxes			
	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		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,977,699
5	Miscellaneous General Revenues		<i>detail below</i>	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 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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 = 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)		(26,382,592)
137	Total Income Taxes		Appendix A (Line 135c)		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	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	8,102,102,705
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	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,131,476,528
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	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,501,198,836
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	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	32,993,467,522

PacifiCorp
Attachment 5 - Cost Support

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	2022	2,146,075,860	-	
52	January	2023	2,155,421,574		
53	February	2023	2,164,629,842		
54	March	2023	2,164,526,202		
55	April	2023	2,175,134,391		
56	May	2023	2,185,791,599		
57	June	2023	2,196,268,594		
58	July	2023	2,207,262,588		
59	August	2023	2,216,235,417		
60	September	2023	2,231,529,165		
61	October	2023	2,240,712,225		
62	November	2023	2,249,169,892		
63	December	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	2022	3,234,824,181	-	
66	January	2023	3,242,267,694		
67	February	2023	3,251,781,751		
68	March	2023	3,261,741,117		
69	April	2023	3,270,786,586		
70	May	2023	3,279,324,172		
71	June	2023	3,290,369,939		
72	July	2023	3,299,691,676		
73	August	2023	3,309,636,825		
74	September	2023	3,317,092,307		
75	October	2023	3,326,521,498		
76	November	2023	3,335,206,347		
77	December	2023	3,342,434,416	-	
78	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	2022	736,465,711	-	
80	December	200.21c	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	2022	565,097,827	-	
83	December	219.28c	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	2022	5,395,121,233		
86	January	2023	5,435,627,506		
87	February	2023	5,481,685,610		
88	March	2023	5,530,472,636		
89	April	2023	5,577,198,834		
90	May	2023	5,626,354,394		
91	June	2023	5,657,686,844		
92	July	2023	5,703,191,891		
93	August	2023	5,747,447,629		
94	September	2023	5,799,544,890		
95	October	2023	5,843,807,627		
96	November	2023	5,890,558,837		
97	December	219.20 through 219.24	5,845,480,037	-	
98	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	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
39	(Note N)	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c Appendix A input True-up	0 0 0 beg-of-year and end-of-year average
		Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c Appendix A input True-up	251,987,732 336,602,638 294,295,185 beg-of-year and end-of-year average
		Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c Appendix A input True-up	1,327,748 1,657,571 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
133		Amortized Investment Tax Credit					Net Plant Allocator
		Utility Investment Tax Credit Adj. - Net (411.4)	114.19c	(764,880)	29.38%	(224,705)	
		Rate Base Adjustment					
35		Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance266 footnotes Current end of year balance266 footnotes Average	20,920 16,629 18,775			
		Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base			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							
23	(Notes B & L)		Prior Year 214.47d Current Year 214.47d Appendix A input True-up	14,174,575 14,174,575	2,112,145 2,112,145	12,062,430 12,062,430	Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12 beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
FERC Form No. 1 page 335				Included	Excluded
Total					
Page 335, Line 1 (Industry Association Dues)					
American Clean Power				component of 335 Ln 1b	326,563
American Council on Renewable Energy				component of 335 Ln 1b	37,739
Association of Edison Illuminating Companies				component of 335 Ln 1b	9,022
Center for Climate and Energy Solutions				component of 335 Ln 1b	10,161
Clean Power				component of 335 Ln 1b	5,443
Council on State Taxation				component of 335 Ln 1b	1,282
Edison Electric Institute				component of 335 Ln 1b	1,120,633
Intermountain Electrical Association				component of 335 Ln 1b	9,500
National Joint Utilities				component of 335 Ln 1b	11,750
North American Transmission Forum				component of 335 Ln 1b	108,004
Northwest Public Power Association				component of 335 Ln 1b	1,625
Pacific Northwest Utilities Conference Committee				component of 335 Ln 1b	42,985
Renewable Energy Wildlife Institute				component of 335 Ln 1b	19,000
Rocky Mountain Electrical League				component of 335 Ln 1b	22,500
The National Hydropower Association, Inc.				component of 335 Ln 1b	43,564
UMS GROUP INC				component of 335 Ln 1b	51,008
Western Energy Institute				component of 335 Ln 1b	14,220
Western Power Trading Forum				component of 335 Ln 1b	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
Other (Individually less than \$5,000)				Page 335, Line 35	118,985
Rating Agency and Trustee Fees				Page 335, Lines 36-41	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				Attachment 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					
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				Transmission Related Appendix A Input			Non-transmission Related Details	
Directly Assigned A&G				Form No. 1 Amount				
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				Safety Related Appendix A Input			Non-safety Related Details	
Directly Assigned A&G				Form No. 1 Amount				
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				Education & Outreach Appendix A Input			Other Details	
Directly Assigned A&G				Form No. 1 Amount				
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								
(561.1) 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

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 CWP 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 CWP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

Worksheet

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

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

Step	Month	Year	Action
3	April	Year 2	TO 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

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

Not for true-up
Not for true-up

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line					
1	New Plant Carrying Charge				
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)				
	Formula Line				
3	A 157	Net Plant Carrying Charge without Depreciation		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

8 Useful life of the project		Life	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)						
			No	Yes	Investment	No	Yes	Investment	No	Yes	Investment	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
"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	Yes	Investment	No	Yes	Investment	No	Yes	Investment				
9 Input the allowed increase in ROE		Increased ROE (basis points)	0			50			50						
10 From line 3 above if "No" on line 13 and line 14 plus (line 5 times line 13)/100		9.8% ROE	12.1912%			12.1912%			12.1912%			12.1912%			
11 From line 7 above if "Yes" on line 13		FCR for This Project	12.1912%			12.4563%			12.4563%			12.1912%			
12 13 Month Net Plant or CWIP Balance		Investment	-			1,893,870,114			-			-			
13 Annual Depreciation Expense		Annual Depreciation Expense	-			32,652,933			-			-			
			13 Month Net Plant or CWIP Balance			13 Month Net Plant or CWIP Balance			13 Month Net Plant or CWIP Balance			13 Month Net Plant or CWIP Balance			
		Invest Yr	Depreciation	Revenue		Depreciation	Revenue		Depreciation	Revenue		Depreciation	Revenue		
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
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
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
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
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
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
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
29	W 9.8 % ROE	2017	-	-	-	1,438,903,455	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
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
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
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
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
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
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
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
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

			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 2023 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

		QAT (Part II - Network Services - Average of current year and prior two years)																					
		Gulf Region										Mediterranean Region											
Column		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar
		UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar	UAE	Qatar
Customer	Facility/Cap	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka	BPA Yalaka
	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS	NFS
Jan	8,591	1,884	3,324	32	36	0.97	0.03	0.01	0.01	0.01	0.01	16.28	18.19	11.03	91.18	0.06	0.01	0.64	0.03	0.17	0.48	117.72	2.61
Feb	8,480	1,705	3,27	33.33	34.17	0.99	0.06	0.08	0.01	0.01	0.01	26.16	16.03	11.10	50.88	0.06	0.01	0.43	0.01	0.17	0.18	118.67	2.54
Mar	7,930	1,651	3,12	38.34	34.34	0.99	0.01	0.01	0.01	0.01	0.01	27.06	16.01	46.73	0.01	0.01	0.89	0.05	0.02	0.09	106.69	2.75	
Apr	7,596	1,636	3,24	25.1	12.22	0.95	0.04	0.01	0.01	0.01	0.01	29.16	15.86	8.87	42.48	0.33	0.34	0.55	0.91	0.21	0.17	71.79	2.41
May	7,044	1,531	3,13	13.37	0.47	0.92	0.02	0.01	0.01	0.01	0.01	30.36	15.84	2.67	34.06	0.34	0.34	0.45	0.64	0.21	0.17	2.33	2.43
Jun	10,054	1,641	3,179	10.96	0.38	0.03	0.03	0.01	0.01	0.01	0.01	23.14	14.93	0.94	46.56	0.55	0.48	0.14	1.09	0.29	0.17	105.77	3.14
Jul	10,897	1,591	3,181	16.63	0.47	0.30	0.01	0.01	0.01	0.01	0.01	13.52	20.20	11.60	56.66	0.60	0.15	0.43	0.16	0.35	0.16	120.91	3.63
Aug	9,591	1,370	3,10	20.00	0.38	0.12	0.12	0.01	0.01	0.01	0.01	17.02	15.11	1.14	44.89	0.51	0.14	0.14	0.14	0.14	0.14	105.77	3.14
Sept	5,681	1,549	3,32	13.96	0.30	0.35	0.01	0.01	0.01	0.01	0.01	14.38	18.51	14.48	48.14	0.42	0.23	0.35	0.85	1.10	0.17	103.74	3.53
Oct	7,750	1,631	3,33	15.26	0.17	0.04	0.02	0.02	0.02	0.02	0.02	16.69	16.72	9.43	30.15	0.25	0.28	0.40	0.60	0.80	0.80	87.84	2.50
Nov	8,294	1,617	3,32	15.26	0.17	0.04	0.02	0.02	0.02	0.02	0.02	16.69	16.72	9.43	30.15	0.25	0.28	0.40	0.60	0.80	0.80	87.84	2.50
Dec	8,704	1,69	3,33	11.1	1.38	0.11	0.22	0.13	0.01	0.01	0.01	16.81	15.98	11.48	52.40	0.30	0.01	0.46	0.80	0.25	0.17	119.17	3.31
Total	102,818	1,44	40	275	10	3	1	0	0	0	0	210	125	52	6	3	14	485	12	2,755	126	30	0.59

Other Service						Total OS
Western Area Power Administration						
1	2	3	4	5	6	
UWAPS OS	LWAPA OS	Domet OS	RS 285	RS 282	RS 282.063	
RS 287	RS 637					
405	57	114	258			95
428	53	102	293			95
421	63	116	277			85
423	43	137	256			85
362	77	122	256			1.04
115	116	140	369			1.28
869	157	188	303			1.51
803	161	194	296			1.51
796	143	165	296			1.36
416	62	124	257			83
416	68	119	256			90
547	76	150	241			90
4,300	1,015	1,051	2,515			12,500
367	195	158	289			1.39

	GATT (Part I Using Firm Point-to-Point Transmission Services) - Projections																																	
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	g	
Customer	PacifiCorp	BPA	Iaho Power	Iaho Power	Averagrd	Thermo No.	Powerex	Powerex	Powerex	Powerex	State of SD	Southern Municipal Utility Project	Sat View Project	Columbia Peoples Utility District	Energion Bower, LLC	Gentel Solar	Alliant Solar Energy North America	Fals Creek	Energy Keepers	Tenaska	Hopewell Shafley Capital	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Riverside	Total		
Class / Size	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	
US	SA 036	SA 112	SA 1023	SA 885	SA 568	SA 108	SA 1016	SA 1017	SA 1018	SA 1019	SA 1020	SA 1021	SA 1022	SA 1023	SA 1024	SA 1025	SA 1026	SA 1027	SA 1028	SA 1029	SA 1030	SA 1031	SA 1032	SA 1033	SA 1034	SA 1035	SA 1036	SA 1037	SA 1038	SA 1039	SA 1040	SA 1041	SA 1042	
Jan	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
Feb	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
March	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
April	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
May	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
Jun	1,855	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
July	1,550	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	118	100	100	100	50	150	100	100	56	3	
Aug	1,550	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	100	56	3	
Sept	1,550	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	100	56	3	
Oct	1,550	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	100	56	3	
Nov	1,550	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	1	25	22	25	118	100	100	100	50	150	100	100	56	3	
Dec	1,555	56	50	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	80	5	25	22	25	113	100	100	100	50	150	100	100	56	3	
Total	22,738	872	250	950	560	152	560	600	600	600	600	428	228	250	156	120	120	276	1,853	50	300	364	358	1,381	1,200	1,200	1,200	600	1,300	1,200	1,200	600	42	
US	1,486	56	-	80	30	11	80	100	100	-	-	4	19	25	13	10	10	48	99	5	25	22	25	113	100	100	100	50	150	100	100	56	3	

Divisor			
Total Network & OS	1% growth	Behind the Meter	Total Network Load
10,114	10,201	20	10,427
9,984	10,081	19	10,279
9,837	9,931	20	9,766
9,696	9,799	19	9,193
9,481	9,598	19	9,749
11,481	11,592	17	12,100
12,908	13,038	12	13,159
12,726	12,856	15	13,016
11,484	11,581	16	11,747
9,005	9,094	11	9,206
9,714	9,816	19	10,011
10,283	10,385	19	10,580
12,821	12,901	21	12,941
			13,100

PacifiCorp
Attachment 9a1 - Load(Current Year)
2023

Column			OATT (Part III - Network Service)																					
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	
Customer Class	RS / SA	Day	Time	PacifiCorp NFS	BPA: Benton										Calpine Energy		Avangrid Renewables, LLC		BPA South East		Total NFO			
					BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	NFO NFO SA 742	Exelon NFO SA 943		Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO 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	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					Total OS
Column			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
RS / SA	Day	Time						
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	863	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

Column			OATT (Part III - Network Service)																				f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	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	Capline Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	NTUA	Total NFO
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 894	
Jan	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

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

Column			GATT Part II - Network Services																											
Customer RS / SA	Day	Time	FacilityCorp NPS	BPA Yakima MFO SA 326	BPA Gaseley MFO SA 324	BPA Clarke PUD MFO SA 325	BPA Benton REA MFO SA 328	BPA Oregon Wind MFO SA 327	BPA CEC MFO SA 363	BPA Asport Solar MFO SA 362	BPA WEED MFO SA 329	Ti-State MFO SA 328	Cogeneration Solutions LLC MFO SA 329	Basin Electric MFO SA 327	Black Hills MFO SA 326	USBR MFO SA 326	WAPA MFO SA 326	Renewables, LLC MFO SA 326	Exelon MFO SA 324	BPA Idaho Falls MFO SA 327	NTUA MFO SA 326	Total MFO								
Jan	1	8:00	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	8,862	
Feb	2	8:00	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	8,865	
March	2	8:00	8,714	7,422	3,26	27,86	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	1,57	
April	4	8:00	7,840	7,111	3,38	24,82	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	1,58	
May	10	11:00	7,911	7,602	3,22	13,42	0,49	-	0,02	0,06	-	0,17	12,55	18,87	8,71	31,26	0,09	2,21	32,29	0,06	113,12	78,62	2,94	229,374	477	86	113	276	296	
Jun	10	10:00	8,222	8,222	3,22	13,42	0,41	-	0,02	0,06	-	1,27	10,33	19,72	8,79	44,05	0,33	1,13	33,36	0,33	167,17	164,87	4,88	479,821	627	86	154	392	415	
Jul	10	11:00	10,522	8,688	3,09	10,10	0,41	-	0,02	0,06	-	1,23	10,48	20,63	11,12	54,52	0,09	3,12	33,62	0,06	204,26	123,42	5,89	560,317	863	103	139	296	316	
Aug	8	17:00	10,760	7,36	3,91	20,88	0,41	-	0,02	0,06	-	1,39	10,53	21,84	11,51	56,49	0,02	2,75	33,21	0,17	164,02	123,34	5,67	479,071	815	106	170	301	311	
Sept	8	17:00	8,028	5,61	3,14	11,40	0,39	0,49	-	0,11	0,08	0,94	12,52	17,49	9,14	40,05	0,37	2,40	33,16	0,06	124,11	100,30	5,29	307,417	670	111	139	258	276	
Oct	26	8:00	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	7,840	
Nov	26	8:00	8,492	7,602	3,21	28,38	1,37	0,31	0,03	0,08	0,01	18,54	10,38	10,74	43,00	0,01	0,01	34,42	0,51	293,21	101,63	4,97	563,027	694	106	136	271	288	1,001	
Dec	10	10:00	9,203	8,46	2,83	11,88	0,99	0,31	0,10	0,12	0,01	12,89	10,13	9,96	42,16	0,01	0,01	30,09	0,53	293,29	111,66	5,73	568,951	694	106	136	271	288	1,001	
Total LCP			105,032	89,41	41,04	297,30	11,89	12,51	0,47	0,44	0,08	192,89	210,87	121,51	564,89	3,21	11,69	454,63	7,36	2,894,73	1,292,70	30,13	6,130	6,007	1,088	1,676	3,336	-	12,007	
Fac LCP			8,783	7,20	3,42	22,28	0,51	0,26	0,04	0,04	0,04	142	10,17	17,14	10,13	46,02	0,27	0,57	31,12	0,81	241,13	102,06	4,13	511	542	81	146	278	-	1,020,10

Column		Other Service				Total OS
RS / SA	Day	Time	UAMP	UMPA	Desert	
Jan	1	8:00	408	408	408	408
Feb	2	8:00	471	471	471	471
March	2	8:00	440	440	440	440
April	4	8:00	433	433	433	433
May	10	11:00	477	477	477	477
Jun	10	10:00	437	437	437	437
Jul	10	11:00	863	863	863	863
Aug	8	17:00	815	815	815	815
Sept	8	17:00	670	670	670	670
Oct	26	8:00	694	694	694	694
Nov	26	8:00	694	694	694	694
Dec	10	10:00	694	694	694	694
Total LCP			6,007	1,088	1,676	3,336
Fac LCP			542	81	146	278

Column			GATT Part II - Long-Term Firm Point-to-Point Transmission Service																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Column		Other Service				Total LTP
RS / SA	Day	Time	UAMP	UMPA	Desert	
Jan	1	8:00	408	408	408	408
Feb	2	8:00	471	471	471	471
March	2	8:00	440	440	440	440
April	4	8:00	433	433	433	433
May	10	11:00	477	477	477	477
Jun	10	10:00	437	437	437	437
Jul	10	11:00	863	863	863	863
Aug	8	17:00	815	815	815	815
Sept	8	17:00	670	670	670	670
Oct	26	8:00	694	694	694	694
Nov	26	8:00	694	694	694	694
Dec	10	10:00	694	694	694	694
Total LCP			6,007	1,088	1,676	3,336
Fac LCP			542	81	146	278

Column		Other Service				Total LTP
RS / SA	Day	Time	UAMP	UMPA	Desert	
Jan	1	8:00	408	408	408	408
Feb	2	8:00	471	471	471	471
March	2	8:00	440	440	440	440
April	4	8:00	433	433	433	433
May	10	11:00	477	477	477	477
Jun	10	10:00	437	437	437	437
Jul	10	11:00	863	863	863	863
Aug	8	17:00	815	815	815	815
Sept	8	17:00	670	670	670	670
Oct	26	8:00	694	694	694	694
Nov	26	8:00	694	694	694	694
Dec	10	10:00	694	694	694	694
Total LCP			6,007	1,088	1,676	3,336
Fac LCP			542	81	146	278

Total Network & OS	Behind- the- Meter	Total Network Load	Network + OS + LTP
10,630	156	10,795	14,384
10,294	182	10,476	14,065
9,548	189	9,738	13,327
9,231	166	9,397	12,986
9,194	154	9,349	12,938
10,812	163	10,976	14,096
12,874	59	12,630	16,346
12,882	549	12,829	16,447
10,173	195	10,368	13,547
9,635	172	9,808	13,047
8,852	150	10,041	13,024
9,636	212	9,848	13,331
123,970	1,943	125,913	169,310
10,331	162	10,493	14,169

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	\$ -	\$ -	\$ -				
1652000	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132101	OR-Prepaid Property Tax	Plant-related	\$ 22,741,356	\$ 24,138,271	\$ 23,439,813			\$ 23,439,813	
1652100	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	\$ -	\$ -	\$ -	\$ -			
1652100	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			
1652100	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			
1652100	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132548	Prepaid Cedar Springs II	Other	\$ 507,000	\$ -	\$ 253,500	\$ 253,500			
1652100	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			
1652100	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ -	\$ 73,051	\$ 73,051			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ -	\$ 278,155	\$ 278,155			
1652100	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			
1652100	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			
1652100	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
1652100	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 918,874	\$ 950,048	\$ 934,461	\$ 934,461			
1652100	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hintngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
1652100	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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	
1652100	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			
1652100	132755	Prepaid Aircraft Maint	Labor-related	\$ 83,714	\$ 167,299	\$ 125,507				\$ 125,507
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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
1652100	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			
1652100	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 293,574	\$ 312,487	\$ 303,031	\$ 303,031			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			
1652100	132910	Prepayments - Hardware & Software	Labor-related	\$ 16,251,904	\$ 15,133,476	\$ 15,692,690				\$ 15,692,690
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
1652100	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)			
1652100	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			
1652100	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			
1653000	185363	LT Prepayments - Other	Other	\$ -	\$ 250,000	\$ 125,000	\$ 125,000			
	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,206,988	\$ 2,124,274	\$ 2,165,631	\$ 2,165,631			
1653000	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)	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,598	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	40,475	0	
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	10,427,180,736	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)	(8,878,147)	
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

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

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)
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PacifiCorp

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

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

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Item	BU	Name/Description of CAPEX Project/Item	Energy Gate, Segment or Other Transmission	Investment Reason Description	In-Service Date (Estimated)	Percent Complete on May 15, 2024
1	TMP	Aeolus - Mona 500 KV Line (GW5) (EV2024)	Segment F	Gateway Expansion Plan	11/30/24	86%
2	TMP	Articline 345KV Phase Shifter (EV2024)	Segment F	Gateway Expansion Plan	11/15/24	81%
3	TMP	DI: Windstar - Shirley Basin 230KV Line (EV2024)	Segment D	Gateway Expansion Plan	Various	79%
4	TMP	GW5 Supporting Structure (EV2024)	Segment F	Gateway Expansion Plan	12/31/24	17%
5	TMP	Aeolus-Bridge/Articline 500 KV Line (GW)	Segment D	Gateway Expansion Plan	In-Service	100%
6	TMP	Qquirrh - Terminal 345 KV line	Segment C	Gateway Expansion Plan	11/30/24	53%
7	TMP	Populus - Terminal 345 KV line - condemnation settlement	Segment B	Gateway Expansion Plan	In-Service	100%
8	TMP	Path C Transmission Improvements	Other Transmission	Transmission Expansion Plan	5/31/24	90%
9	TMP	Q0409 Bessette Springs Wind	Other Transmission	EV2024 Network Upgrades	12/31/24	34%
10	TMP	Q0713 Cedar Springs IV Wind	Other Transmission	EV2024 Network Upgrades	12/31/24	17%
11	TMP	Q0785 Anticline Wind	Other Transmission	EV2024 Network Upgrades	12/31/24	12%
12	TMP	Q0835 Rock Creek Wind LLC	Other Transmission	EV2024 Network Upgrades	12/31/24	60%
13	TMP	Q0836 Rock Creek Wind LLC	Other Transmission	EV2024 Network Upgrades	12/31/24	82%
14	TMP	Q0255 Cedar Creek Wind	Other Transmission	New Reveal - Transmission Customers	In-Service	100%
15	TMP	Q163 Appalachia Solar Interconnect	Other Transmission	New Reveal - Transmission Customers	In-Service	100%
16	TMP	Q0777 Northwood Solar 100, LLC	Other Transmission	New Reveal - Transmission Customers	7/31/24	75%
17	TMP	TCS-48 Dominguez Storage 1	Other Transmission	New Reveal - Transmission Customers	10/31/24	87%
18	TMP	Customer New Revenue East Misc Project	Other Transmission	New Reveal - Transmission Customers	Various	N/A
19	TMP	Customer New Revenue West Misc Project	Other Transmission	New Reveal - Transmission Customers	Various	N/A
20	TMP	Houston Lake-Pondersoda Add Second 115KV Line	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/15/24	51%
21	TMP	Klamath Falls - Snow Goose 230KV Line No. 2 TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service	100%
22	TMP	Lakeside I RAS Modifications	Other Transmission	New Revenue/System Reinforcement - Main Grid	4/30/24	98%
23	TMP	Red Butte RAS Modification	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/30/24	47%
24	TMP	St. George-Purgatory Flat Line Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service	100%
25	TMP	System Upgrade East Misc Project	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	N/A
26	TMP	Avista Saddle Mtn Sub Line Reliability	Other Transmission	Reinforcements - Transmission Customers	In-Service	100%
27	TMP	Haystack Basin Relay Replacement	Other Transmission	Reinforcements - Transmission Customers	9/15/24	80%
28	TMP	Harry Allen Transmission Security CP-014 (NVE)	Other Transmission	Reinforcements - Transmission Customers	10/15/24	66%
29	TMP	Midpoint 500 KV Series Capacitor Bank Replacement (IDP)	Other Transmission	Reinforcements - Transmission Customers	In-Service	100%
30	TMP	Midpoint 5422 Circuit Sw Rplcmnt (IDP)	Other Transmission	Reinforcements - Transmission Customers	7/26/24	19%
31	TMP	Midpoint T501 TFMF Damage (IDP)	Other Transmission	Reinforcements - Transmission Customers	6/1/24	81%
32	TMP	OTP0189 Klamath Dam Removal (ESM)	Other Transmission	Reinforcements - Transmission Customers	12/15/25	15%
33	TMP	OTP Q0164 New Relay Replacement	Other Transmission	Reinforcements - Transmission Customers	7/31/24	82%
34	TMP	OTP188 UAMPS Lehi 138KV Loop (Carter to Saratoga)	Other Transmission	Reinforcements - Transmission Customers	6/15/25	16%
35	TMP	Q0155 UAMPS Heber Light & Power	Other Transmission	Reinforcements - Transmission Customers	5/31/24	98%
36	TMP	NQ Misc projects - East Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	N/A
37	TMP	NQ Misc projects - West Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various	N/A
38	TMP	Cherry Lane - Warm Springs 69KV Reconstructor	Other Transmission	System Reinforcements	In-Service	100%
39	TMP	Conser Road - Conser New 115KV to 20.8 KV Substation	Other Transmission	System Reinforcements	6/15/24	95%
40	TMP	Flint New 115KV to 12.5KV Substation	Other Transmission	System Reinforcements	In-Service	100%
41	TMP	Klamath Falls - Hornet 69KV Line 9 Reconstructor	Other Transmission	System Reinforcements	6/15/24	80%
42	TMP	NERC PRC-002 DfR-Lone Pine Substation	Other Transmission	System Reinforcements	10/1/24	35%
43	TMP	Shelvin Park Substation Increase Capacity	Other Transmission	System Reinforcements	In-Service	100%
44	TMP	St Johns (BPA) to Krott 115KV Line Conversion Project	Other Transmission	System Reinforcements	10/30/26	2%
45	TMP	Isrum tie-Town 69 KV Reconstructor 0.5 Mile	Other Transmission	System Reinforcements	8/31/25	17%
46	TMP	Tucker 69 KV Tie Line	Other Transmission	System Reinforcements	10/15/24	85%
47	TMP	Walla Walla 69KV Loop Reconfigure and Reconstructor	Other Transmission	System Reinforcements	12/15/25	44%
48	TMP	PP Transmission	Other Transmission	System Reinforcements	Various	N/A
49	RMP	3300 Cottonwood, LLC (The Millcreek) 3223 KW Load	Other Transmission	New Connects	12/31/24	47%
50	RMP	Aligned Energy Data Centers (SLC) Proctco, 200MW 2	Other Transmission	New Connects	5/15/24	100%
51	RMP	Aligned Energy Data Centers (SLC) Proctco, 200MW 2	Other Transmission	New Connects	2/28/24	100%
52	RMP	Amps - Control Building Addition	Other Transmission	Upgrade / Sys Hardening	6/30/24	70%
53	RMP	Apple Valley Install New Dist Sub - Trans	Other Transmission	System Reinforcements	6/30/24	98%
54	RMP	Enhanced Substation Security	Other Transmission	Upgrade / Sys Hardening	8/31/24	28%
55	RMP	EX Utah Development, 19.03 MW Load	Other Transmission	New Connects	12/22/24	98%
56	RMP	Fort Hall(BPA) to Goshute Project 331011883	Other Transmission	Customer / Public Request	6/15/24	91%
57	RMP	Fort Hall(BPA) Jim Bridger Kinport G-2067	Other Transmission	Customer / Public Request	6/15/24	91%
58	RMP	Grantville Increase Capacity - Trans	Other Transmission	System Reinforcements	4/30/24	100%
59	RMP	Magna Cap and Tooele - Pine Cyn Rebuild 138KV	Other Transmission	System Reinforcements	2/15/24	100%
60	RMP	Montpelier Area Voltage Support	Other Transmission	System Reinforcements	10/18/23	100%
61	RMP	North Temple Canyon - Equipment Storage Yard	Other Transmission	Asset Replacement	12/31/24	65%
62	RMP	Pine Creek RWS - 1.202 MW Load - Trans 2	Other Transmission	New Connects	10/15/24	100%
63	RMP	Pony Express Enable Mobile Installation	Other Transmission	New Connects	3/31/24	100%
64	RMP	Replace Sigurd #6 345-230KV 450 MVA XFMR	Other Transmission	Asset Replacement	8/20/25	90%
65	RMP	WP West Acquisitions-ACC-Bural on 100S 2	Other Transmission	Customer / Public Request	6/30/24	68%
66	RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A
67	RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
68	RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
69	RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
70	RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
71	RMP	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A
72	PP	Pasco Sub - Replace CBX 2W202 (322134)	Other Transmission	Replacements	12/29/23	100%
73	PP	MADRAS SC - BUL 230-69KV, 150-MVA	Other Transmission	Upgrade / Reliability	11/27/23	100%
74	PP	Assen Substation Construct New Sub N2	Other Transmission	New Revenue/Connection	9/15/24	8%
75	PP	Dixonville Line 39 Rpl SW 2U21,2U23,2U2A	Other Transmission	Functional Upgrade	3/30/24	100%
76	PP	North Umqua 115KV Switching Deficiencies	Other Transmission	Functional Upgrade	10/31/24	60%
77	PP	Hurricane Sub New Spare 230-69 KV, 40-MVA	Other Transmission	Functional Upgrade	12/31/26	23%
78	PP	Meridian-RPLC 3 Failed Reactors	Other Transmission	Replacements	12/29/23	100%
79	PP	Archier Ck Fire Damage Restoration - Glide, OR	Other Transmission	Mandated	12/31/23	100%
80	PP	Apple 120 MW Load Addition	Other Transmission	New Revenue/Connection	12/31/24	100%
81	PP	Mand-Trans Fire Hvy Rel - Restoration	Other Transmission	Mandated	12/31/24	38%
82	PP	Mand-Trans Environmental - Various	Other Transmission	Mandated	12/31/24	38%
83	PP	Mand-Trans Code Compliance - Various	Other Transmission	Mandated	12/31/24	38%
84	PP	Mand-Trans ROR Renewals - Various	Other Transmission	Mandated	12/31/24	38%
85	PP	Mand-Trans Public Acc - Various	Other Transmission	Mandated	12/31/24	38%
86	PP	BPA Misc Capital Projects	Other Transmission	Mandated	12/31/24	38%
87	PP	Mandated Wildfire Mitigation - Various	Other Transmission	Mandated	12/31/24	38%
88	PP	Rplc-Trans Sub-Swgr Bk,Rlc - Various	Other Transmission	Replacements	12/31/24	38%
89	PP	Rplc-Trans Sub-MtrsrRlyrs - Various	Other Transmission	Replacements	12/31/24	38%
90	PP	Rplc-Trans Sub-Regulators - Various	Other Transmission	Replacements	12/31/24	38%
91	PP	Rplc-Trans Sub-Transformers - Various	Other Transmission	Replacements	12/31/24	38%
92	PP	Rplc-Trans Sub-Battery Banks - Various	Other Transmission	Replacements	12/31/24	38%
93	PP	Rplc-Trans Sub-Bush,Glss,Ohtr - Various	Other Transmission	Replacements	12/31/24	38%
94	PP	Rplc- OH Trans-Pole - Various	Other Transmission	Replacements	12/31/24	38%
95	PP	Rplc- OH Trans-Ohtr - Various	Other Transmission	Replacements	12/31/24	38%
96	PP	Rplc-Trans StrmCks - Various	Other Transmission	Replacements	12/31/24	38%
97	PP	Urgen - Uged-Trans Imps	Other Transmission	Functional Upgrade	9/15/24	8%
98	PP	Uged-Trans Ohtr Comm Wavels	Other Transmission	Upgrade / Reliability	12/31/24	38%
99	PP	City of Medford Rd Widening/Lone Pine & Foothill St	Other Transmission	Mandated	12/31/24	84%
100	PP	Day Ahead Market (EDAM) Metering Upgrade Project	Other Transmission	Upgrade / Reliability	12/31/24	37%
101	PP	FLISR - Russellville Distrib Automation Project	Other Transmission	Functional Upgrade	9/30/24	64%
102	PP	Grants Pass-RPLC 230KV 186.818RCB Circuit Breakers	Other Transmission	Replacements	9/20/24	100%
103	PP	Line 87-Andri 72.5kV Reducer	Other Transmission	Functional Upgrade	11/30/24	6%
104	PP	Project Specialized	Other Transmission	New Revenue/Connection	10/31/24	76%

[illegible]

Estimated CIAC Amount (see note 1)	One-lines identified for projects over \$5M (see note 2)
	See note 2
	See note 2
(2,807,380)	n/a - project is made up of many small jobs
	See note 2
(405,571)	See note 2
	See note 2
(3,430,000)	
(1,134,243)	See note 2
(770,000)	See note 2
(1,098,121)	See note 2
(1,697,100)	
(446,000)	
(2,694,383)	
(1,775,000)	See note 2
(2,917,924)	See note 2
	See note 2
(395,295)	
	See note 2
(4,142,426)	
	See note 2
(639,904)	
	See note 2
	See note 2
	See note 2
(1,650,295)	
(5,155,336)	See note 2
(1,274,597)	
	n/a - project is made up of many small jobs
(11,969,737)	
	See note 2
	See note 2
	See note 2
	See note 2
	See note 2
(2,884,826)	See note 2
	n/a - project is made up of many small jobs
	n/a - project is made up of many small jobs
	n/a - project is made up of many small jobs
-	
(901,786)	
-	
-	
-	
(11,991,171)	
-	
-	
-	
-	
-	n/a - project is made up of many small jobs
-	
-	
-	
-	n/a - project is made up of many small jobs
-	
-	
-	
-	
-	
-	
-	
-	
(50,257,877)	note 2

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.

Description	Energy Gateway Segment or Other
Populus to Terminal	Segment B
Mona to Ogishir	Segment C
Windstar to Populus	Segment D
Populus to Hemingway	Segment E
Aeolus to Mona	Segment F
Sigurd to Red Butte	Segment G
West of Hemingway	Segment H *
Other Transmission Plant (non-4	Other Transmission
Total	

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 PTPIS 2024
8,794	(3,722)	307	0	0	0	0	0	0	0	0	0	5,379
0	0	0	0	0	0	0	0	0	0	75,819,889	25,658	75,845,547
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
0	0	0	0	0	0	0	0	0	0	0	0	0
209,729	(174,800)	5,063,976	2,800	5,000,000	0	0	0	0	0	2,176,330,455	7,438,000	2,194,070,663
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
14,657,398	18,917,979	30,478,683	30,466,947	60,189,377	27,732,000	38,528,512	11,347,616	61,973,649	20,708,358	59,464,657	474,433,603	474,433,603
15,016,087	18,672,289	35,470,336	31,957,647	65,696,677	99,519,246	52,047,001	41,973,512	226,052,616	71,059,003	2,384,943,982	115,238,315	3,057,729,011

CIAC Amount (see note 1)	
-	(405,571)
	(2,807,380)
-	-
-	-
-	-
	(107,625,821)
	(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 Accounting 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. On May 21, 2024, the FERC issued an order (under Docket ER24-1595) rejecting PacifiCorp's request to be able to recover the interest expense in questions.

- (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



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)