

January 26, 2026

VIA E-TARIFF

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

**Re: PacifiCorp
Order No. 898-Related Revisions to Transmission Formula Rate
Docket No. ER26-___-000**

Dear Secretary Reese:

Pursuant to section 205 of the Federal Power Act and Part 35 of the regulations of the Federal Energy Regulatory Commission (“Commission” or “FERC”),¹ PacifiCorp submits, on a single-issue basis, revisions to its transmission formula rate template (“Template”) in Attachment H-1 of PacifiCorp’s Open Access Transmission Tariff (“OATT” or “Tariff”)² to reflect changes to the Uniform System of Accounts (“USofA”) adopted by the Commission in Order No. 898.³ PacifiCorp respectfully requests an effective date of January 1, 2026.

I. BACKGROUND

A. PacifiCorp

PacifiCorp, an indirect wholly-owned subsidiary of BHE, is a U.S. regulated electric utility company headquartered in Oregon that serves approximately 2.1 million retail electric customers in portions of Utah, Oregon, Wyoming, Washington, Idaho, and California. PacifiCorp is principally engaged in the business of generating, transmitting, distributing and selling electricity. PacifiCorp’s combined service territory covers approximately 141,500 square miles and includes diverse regional economies across six states. PacifiCorp provides open access transmission service in accordance with its OATT, which is on file with the Commission. PacifiCorp operates two BAAs, PacifiCorp East (“PACE”) and PacifiCorp West (“PACW”).

B. PacifiCorp’s Formula Rate

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a transmission formula rate and protocols (“Protocols,” and together

¹ 16 U.S.C. §§ 824d; 18 C.F.R. Part 35.

² PacifiCorp - Transmission OATT and Service Agmts, Attachment H-1, PacifiCorp’s Formula Rate (29.0.0).

³ *Accounting and Reporting Treatment of Certain Renewable Energy Assets*, Order No. 898, 183 FERC ¶ 61,205 (2023) (“Order No. 898”). *See id.* at P 138 (“We therefore will allow jurisdictional utilities with formula rates to seek to update their formula rates to comply with this rule through either a single-issue filing under FPA section 205 or as part of a utility’s section 205 filing to update formula rates involving other matters.”).

with the Template, the “Formula Rate”) for PacifiCorp.⁴ Under the Formula Rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually using the Annual Transmission Revenue Requirement (“ATTR”). Pursuant to the Protocols, PacifiCorp calculates by May 15 of the current year: (1) the projected ATTR and transmission rates for the next rate year (the “Projection”) and Schedule 1 rate for the next rate year, in accordance with the Formula Rate; and (2) the true-up for the projections effective in the preceding calendar year in accordance with the Formula Rate (the “True-Up”).⁵

c. Order No. 898

In Order No. 898, the Commission amended the Uniform System of Accounts (“USofA”) for public utilities and licensees to improve uniformity, consistency, and transparency in accounting and reporting for investments in renewable generating facilities, energy storage, environmental credits, and computer hardware, software, and communication equipment.⁶ Specifically, the Commission revised the USofA to: (i) create new subfunctions and accounts for wind, solar, and other renewable generating assets; (ii) establish a new functional class and accounts for energy storage assets; (iii) create new accounts and codify the accounting treatment for environmental credits; and (iv) create new accounts within existing functions for computer hardware, software, and communication equipment. The Commission also amended the relevant FERC forms to implement these changes.

Although Order No. 898 did not mandate that public utilities make compliance filings to amend their formula rates, the Commission recognized that public utilities would need to do so.⁷ Accordingly, the Commission explained that utilities affected by this final rule may seek to update their rates on a “single-issue basis” given the limited scope of the requirements in this final rule.⁸ Consequently, PacifiCorp is submitting this single-issue filing to incorporate the relevant revisions to the Company’s Formula Rate Template to reflect changes adopted by the Commission in Order No. 898. PacifiCorp’s proposed revisions to its Formula Rate Template do not change the input data in PacifiCorp’s currently effective Formula Rate.

II. DESCRIPTION OF FILING

As a result of Order No. 898, PacifiCorp proposes the following revisions to its Formula Rate Template, including the addition of new lines and updates to source references in the template for the production accounts:

⁴ *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013) (the “May 23 Order”)

⁵ Attachment H-2, Formula Rate Implementation Protocols, § I.3(a)-(b) (1.0.0). The Schedule 1 rate shall not be subject to the True-Up. *Id.* “Rate Year” is defined in Section I.2 of the Protocols as “June 1 of a given calendar year through May 31 of the subsequent calendar year.”

⁶ Order No. 898, 183 FERC ¶ 61,205 at PP 1, 17-21, 47, 72, 87, 110, 125, & 137.

⁷ *Id.* P 138.

⁸ *Id.*

Attachment	Affected Lines		
	Old template Line reference	New Template Line reference	Note
Attachment 5		excel line 48	New line showing new headers "Calculation of Energy Storage Plant In Service", "Source", "Year, and "Balance"
		35	New line showing Ending balance for the prior year, FERC Form No. 1 source reference, year and \$ balance.
		36	New line showing Ending balance for current year, FERC Form No. 1 source reference, year and \$ balance.
		37	New line showing "Energy Storage Plant in Service" and balance
	35-49	38-52	Shifted line references
	50	53	Shifted line reference in addition to updating "sum lines" references and including new line 37 in the "Total Plant in Service" balance
	51-84	54-87	Shifted line references
		excel line 121	New line showing new headers "Calculation of Energy Storage Accumulated Depreciation", "Source", "Year, and "Balance"
		88	New line showing Ending balance for the prior year, FERC Form No. 1 source reference, year and \$ balance. Source reference field shaded in yellow.
		89	New line showing Ending balance for current year, FERC Form No. 1 source reference, year and \$ balance. Source reference field shaded in yellow.
		90	New line showing "Energy Storage Accumulated Depreciation" and balance
	85-98	91-104	Shifted line references
	99	105	Shifted line reference in addition to updating "sum lines" references and including new line 90 in the "Accumulated Depreciation (Total Electric Plant)" balance
	100	106	Shifted line reference in addition to updating "sum lines" references and including new line 90 in the "Total Accumulated Depreciation" balance
Attachment 8		2	New line showing Account 351.1 - Computer Hardware
		3	New line showing Account 351.2 - Computer Software
		4	New line showing Account 351.3 - Communication Equipment
		5	New line showing Communication Equipment- Mobile Radios
	2-18	6-22	Shifted line references
	19		Deleted Line
	20		Deleted Line
		23	New line showing Account 397.1 - Computer Hardware
		24	New line showing Account 397.2 - Computer Software
		25	New line showing Account 397.3 - Communication Equipment
		26	New line showing Communication Equipment- Mobile Radios
	21-25	27-31	Shifted line references
(Notes)	1,8,10,11		Shifted line references and year

PacifiCorp describes below the necessary revisions needed on “Attachment 5 - Cost Support” and “Attachment 8 - Depreciation Rates” of its Formula Rate template due to the new Energy Storage function being added and due to the production/generating accounts being added.

A. Attachment 5 – Cost Support Worksheet

In Order No. 898, the Commission created a new USofA function for energy storage to reduce recordkeeping, depreciation, and retirement burden and opportunity for error deriving from energy storage reporting across generation, transmission, and distribution functions.⁹ The Commission structured the new Energy Storage Plant function similar to those for other USofA functions. This change requires PacifiCorp to incorporate this new function on Attachment 5 of its Formula Rate Template, both under the Plant in Service section, as well as in the Accumulated Depreciation section, and line numbers will shift to reflect the change as well. The proposed changes on Attachment 5 consists of the following:

1. Plant in Service Section:

PacifiCorp proposes to add four lines under the Plant in Service section:

- i. The description/header “Calculation of Energy Storage Plant In Service.”
- ii. A line displaying the December plant in service balance of the two-year prior calendar year, with the corresponding FERC Form No. 1 source referenced (same format as General Plant in Service is captured and displayed on Attachment 5).
- iii. A line displaying the December plant in service balance of the prior calendar year, with the corresponding FERC Form No. 1 source (same format as General Plant in Service is captured and displayed on Attachment 5).
- iv. A line to reflect the “Energy Storage Plant in Service” balance (new line 37) added to the “Total Plant In Service” (updated line 53) on Attachment 5 (which in turn feeds the total “Electric Plant in Service,” line 6 on Appendix A), of the Template. The average of the beginning of year and end of year balances would be used for the True-Up rate and the prior year ending balance would be used for the Projected rate, in accordance with how the other functions are treated.

The new Energy Storage plant balance would be part of Total Plant in Service, and hence also be captured and included in the calculation of the Gross Plant Allocator (line 12 on Appendix A) as well as the Net Plant Allocator (line 14 on Appendix A).

2. Accumulated Depreciation Section:

⁹ *Id.* P 66.

PacifiCorp proposes to add four lines under the Accumulated Depreciation section:

- i. The description/header “Calculation of Energy Storage Accumulated Depreciation.”
- ii. A line displaying the December accumulated depreciation balance of the two-year prior calendar year, with the corresponding FERC Form No. 1 source referenced (same format as General Plant in Service is captured and displayed on Attachment 5).
- iii. A line displaying the December accumulated depreciation balance of the prior calendar year, with the corresponding FERC Form No. 1 source (same format as General Plant in Service is captured and displayed on Attachment 5).
- iv. An edit to reflect the “Energy Storage Accumulated Depreciation” balance (new line 90) being added to the “Accumulated Depreciation - total Electric Plant” (updated line 105) and “Total Accumulated Depreciation” (updated line 106) on Attachment 5 (which in turn feeds the total Accumulated Depreciation, line 7 on Appendix A), of the Formula Rate Template. The average of the beginning of year and end of year balances would be used for the true-up rate and the prior year ending balance would be used for the projected rate, in accordance with how the other functions are treated.

The new Energy Storage Accumulated Depreciation is part of Accumulated Depreciation (Total Electric Plant) and Total Accumulated Depreciation, and hence will also be captured and included in the calculation of the Gross Plant Allocator (line 12 on Appendix A) as well as the Net Plant Allocator (line 14 on Appendix A).

No portion of the Energy Storage Plant in Service balance, or the Energy Storage Accumulated Depreciation balance, will be allocated to transmission. The newly created Energy Storage function will be treated with the same methodology as the distribution and production functions are treated in PacifiCorp’s Formula Rate, meaning it is not included in rate base.

B. Attachment 8 - Depreciation Rates

For Attachment 8 - Depreciation Rates, lines have been added to reflect the depreciation rates for the new plant sub accounts for computer hardware, software, and communication equipment under both Transmission (351.1/351.2/351.3) and General (397.1/397.2/397.3), and line numbers will shift to reflect the additions.

PacifiCorp annually submits limited revisions to its depreciation rates reflected in Attachment 8 – Depreciation Rates, of Attachment H-1 of PacifiCorp’s OATT.

III. CONTENTS OF FILING

PacifiCorp hereby submits a filing package that consists of the following materials:

- This Transmittal Letter;

- Attachment A: A clean-tariff version of PacifiCorp’s revised transmission formula rate for filing in eTariff and eLibrary; and
- Attachment B: A redlined-tariff version showing the changes to PacifiCorp’s transmission formula rate, as described herein, for filing in eLibrary.

IV. PROPOSED EFFECTIVE DATE AND REQUEST FOR WAIVERS

PacifiCorp respectfully requests waiver of the Commission’s prior notice requirements to permit the proposed Formula Rate tariff revisions to be effective January 1, 2026.¹⁰ Good cause exists to waive prior notice because revisions proposed herein have no rate impact and the Commission has found that “waiver of notice will generally be appropriate when the filing has no rate impact or reduces the rate.”¹¹ Accordingly, PacifiCorp respectfully requests that the Commission accept the proposed Template revisions effective January 1, 2026 so that PacifiCorp can align the Template revisions with calendar year 2026.¹² The proposed changes will be applied on a prospective basis beginning with the May 2026 formula rate update.

To the extent necessary, PacifiCorp respectfully requests that the Commission waive any filing requirements contained in 18 C.F.R. Part 35 that are not met or addressed by this filing. Good cause exists for waivers. The information submitted with this filing substantially complies with the requirements of Part 35 of the Commission’s rules and regulations applicable to filings of this type. PacifiCorp requests a waiver of any applicable requirement of Part 35 for which a waiver is not specifically requested, if necessary, in order to permit this filing to become effective as proposed.

V. COMMUNICATIONS

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already.¹³

¹⁰ 18 C.F.R. § 35.3. See *Central Hudson Gas & Elec. Corp.*, 60 FERC ¶ 61,106, at 61,338 (1992), *reh’g denied*, 61 FERC ¶ 61,086 (1992) (“*Central Hudson*”) and *Prior Notice and Filing Requirements Under Part II of the Federal Power Act*, 64 FERC ¶ 61,139, *reh’g denied*, 65 FERC ¶ 61,081 (1993).

¹¹ *Central Hudson*, 60 FERC ¶ 61,106 at 61,338.

¹² See *Pac. Gas and Elec. Co.*, 192 FERC ¶ 61,167 at P 1 (2025) (accepting PG&E’s Order No. 898 revisions to a formula rate effective January 1, 2025, nearly 90 days before the date of PG&E’s submission).

¹³ To the extent necessary, PacifiCorp respectfully requests waiver of Rule 203(b)(3) of the Commission’s Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

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VI. SERVICE

An electronic notice of this filing will be served on the state commissions in the jurisdictions where PacifiCorp operates California Public Utilities Commission, Idaho Public Utilities Commission, Oregon Public Utility Commission, Utah Public Service Commission, Washington Utilities and Transportation Commission, and Wyoming Public Service Commission. Service of this filing will be to all PacifiCorp transmission service customers taking service under PacifiCorp's OATT via electronic notice and/or posting to PacifiCorp's OASIS website.¹⁴ Pursuant to Section 35.2(d) of the Commission's regulations, 18 C.F.R § 35.2(d), a copy of this filing will be available for public inspection at PacifiCorp's office: 825 N.E. Multnomah St., Portland, OR 97232 and 1407 W North Temple, Salt Lake City, UT 84116.

VII. CONCLUSION

PacifiCorp respectfully request that the Commission accept the proposed Tariff revisions attached hereto for filing, effective January 1, 2026, and to the extent necessary, grant waiver as described herein.

Respectfully Submitted,

/s/ Beth Loebach

Beth Loebach
Asst General Counsel
PacifiCorp

¹⁴ PacifiCorp's OASIS website is available at <http://www.oasis.oati.com/ppw/index.html>.

ATTACHMENT A

A clean-tariff version of PacifiCorp's revised transmission formula rate

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

Calculated from historical data—no true-up

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

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

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

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	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> <input style="width: 100px;" type="text" value="0"/>

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

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

Distribution Underbuild

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

Notes

- Note 1** All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	0
B	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

Composite Income Taxes

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Detail/notes	
				Year	Balance
1	Calculation of Transmission Plant In Service	Source	Footnotes		
2	December	204.58b			
3	January	Monthly Balances			
4	February	Monthly Balances			
5	March	Monthly Balances			
6	April	Monthly Balances			
7	May	Monthly Balances			
8	June	Monthly Balances			
9	July	Monthly Balances			
10	August	Monthly Balances			
11	September	Monthly Balances			
12	October	Monthly Balances			
13	November	Monthly Balances			
13	December	204.58g			
15	Transmission Plant In Service		(Note M)		0
	Calculation of Distribution Plant In Service	Source		Year	Balance
15	December	204.75b			
16	January	Monthly Balances			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	204.75g			
28	Distribution Plant In Service				0
	Calculation of Intangible Plant In Service	Source		Year	Balance
29	December	204.5b			
30	December	204.5g			
19	Intangible Plant In Service		(Note N)		0
	Calculation of General Plant In Service	Source		Year	Balance
32	December	204.99b			
33	December	204.99g			
18	General Plant In Service		(Note N)		0
	Calculation of Energy Storage Plant In Service	Source		Year	Balance
35	December	204.84.14b			
36	December	204.84.14g			
37	Energy Storage Plant In Service				0
	Calculation of Production Plant In Service	Source		Year	Balance
38	December	204.46b			
39	January	Monthly Balances			
40	February	Monthly Balances			
41	March	Monthly Balances			
42	April	Monthly Balances			
43	May	Monthly Balances			
44	June	Monthly Balances			
45	July	Monthly Balances			
46	August	Monthly Balances			
47	September	Monthly Balances			
48	October	Monthly Balances			
49	November	Monthly Balances			
50	December	204.46g			
51	Production Plant In Service				0
52	Electric Plant Sold	204.102g			0
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 37, 51, & 52)	(Note M)		0

Accumulated Depreciation Worksheet

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

				Year	Balance	Notes
Calculation of Transmission Accumulated Depreciation						
54	December	Source				
		Prior year 219.25c				
55	January	Monthly Balances				
56	February	Monthly Balances				
57	March	Monthly Balances				
58	April	Monthly Balances				
59	May	Monthly Balances				
60	June	Monthly Balances				
61	July	Monthly Balances				
62	August	Monthly Balances				
63	September	Monthly Balances				
64	October	Monthly Balances				
65	November	Monthly Balances				
66	December	219.25c				
25	67	Transmission Accumulated Depreciation	(Note M)		0	Appendix A input
Calculation of Distribution Accumulated Depreciation						
68	December	Source				
		Prior year 219.26c				
69	January	Monthly Balances				
70	February	Monthly Balances				
71	March	Monthly Balances				
72	April	Monthly Balances				
73	May	Monthly Balances				
74	June	Monthly Balances				
75	July	Monthly Balances				
76	August	Monthly Balances				
77	September	Monthly Balances				
78	October	Monthly Balances				
79	November	Monthly Balances				
80	December	219.26c				
81	81	Distribution Accumulated Depreciation			0	
Calculation of Intangible Accumulated Depreciation						
82	December	Source				
		Prior year 200.21c				
83	December	200.21c				
8	84	Accumulated Intangible Depreciation	(Note N)		0	Appendix A input
Calculation of General Accumulated Depreciation						
85	December	Source				
		Prior year 219.28c				
86	December	219.28c				
26	87	Accumulated General Depreciation	(Note N)		0	Appendix A input
Calculation of Energy Storage Accumulated Depreciation						
88	December	Source				
		Prior year 219.27.1c				
89	December	219.27.1c				
90	90	Energy Storage Accumulated Depreciation			0	
Calculation of Production Accumulated Depreciation						
91	December	Source				
		Prior year 219.20 through 219.24				
92	January	Monthly Balances				
93	February	Monthly Balances				
94	March	Monthly Balances				
95	April	Monthly Balances				
96	May	Monthly Balances				
97	June	Monthly Balances				
98	July	Monthly Balances				
99	August	Monthly Balances				
100	September	Monthly Balances				
101	October	Monthly Balances				
102	November	Monthly Balances				
103	December	219.20 through 219.24				
104	104	Production Accumulated Depreciation			0	
7	105	Accumulated Depreciation (Total Electric Plant)	(sum lines 67, 81, 87, 90 & 104) (Note M)		0	Appendix A input
106	106	Total Accumulated Depreciation	(sum lines 67, 81, 84, 87, 90 & 104)		0	

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

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

Regulatory Expense Related to Transmission Cost Support

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

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	Directly Assigned A&G General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	0	0	0	Based on FERC 930.1 download

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

	Plant In Service								(I)	CWP	(L)	Plant In Service				CWP		(S)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				(I)	(K)	(M)	(N)	(O)	(P)		(Q)	(R)
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions	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)	Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)		Other Transmission PIS (M / 13)	Energy Gateway (N / 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)

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

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

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

**PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet**

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

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

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

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	351.1	Computer Hardware															
3	351.2	Computer Software															
4	351.3	Communication Equipment															
5		Communication Equipment- Mobile Radios															
6	352	Structures and Improvements															1.36%
7	353	Station Equipment															1.78%
8	354	Towers and Fixtures															1.44%
9	355	Poles and Fixtures															2.15%
10	356	Overhead Conductors and Devices															1.81%
11	357	Underground Conduit															1.55%
12	358	Underground Conductors and Devices															1.61%
13	359	Roads & Trails															1.21%
14		Unclassified Transmission															1.73%
15	389.2	Land Rights		1.82%		2.50%		0.00%		2.05%		1.87%		0.00%		1.70%	
16	390	Structures and Improvements		2.07%		2.06%		1.99%		2.55%		2.28%		1.76%		1.84%	
17	391	Office Furniture and Equipment - Furniture															5.00%
18	391.2	Office Furniture and Equipment - Personal Computers															20.00%
19	391.3	Office Furniture and Equipment - Equipment															12.50%
20	393	Store Equipment															4.00%
21	394	Tools, Shop and Garage Equipment															4.17%
22	395	Laboratory Equipment															5.00%
23	397.1	Computer Hardware															
24	397.2	Computer Software															
25	397.3	Communication Equipment															
26		Communication Equipment- Mobile Radios															
27	398	Miscellaneous Equipment															5.00%
28		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
29	302	Franchises and Consents															2.94%
30	303	Miscellaneous Intangible Plant															6.69%
31	390.1	Leasehold Improvements - Gen															2.50%

- 1 Depreciation Rates shown in rows 1 through 28 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 17 through 27) 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 29 through 31) are composite rates based on the 13 month average balance divided into the 2025 amortization expense for each account.
- 11 Depreciation expense for Software is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
 Attachment 9a1 - Load (Current Year)
 YYYY

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		

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

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

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

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

Notes:

ATTACHMENT B

A redlined-tariff version showing the changes to PacifiCorp's transmission formula rate

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

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

Calculated from historical data—no true-up

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

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

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

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

Distribution Underbuild

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

Notes

- Note 1** All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	0
B	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

Composite Income Taxes

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Detail/Notes	
	1	Calculation of Transmission Plant In Service	Source	Year	Balance
	2	December	204.58b		
	3	January	Monthly Balances		
	4	February	Monthly Balances		
	5	March	Monthly Balances		
	6	April	Monthly Balances		
	7	May	Monthly Balances		
	8	June	Monthly Balances		
	9	July	Monthly Balances		
	10	August	Monthly Balances		
	11	September	Monthly Balances		
	12	October	Monthly Balances		
	13	November	Monthly Balances		
	14	December	204.58g		
15	14	Transmission Plant In Service			0
			(Note M)		Appendix A input
		Calculation of Distribution Plant In Service	Source	Year	Balance
	15	December	204.75b		
	16	January	Monthly Balances		
	17	February	Monthly Balances		
	18	March	Monthly Balances		
	19	April	Monthly Balances		
	20	May	Monthly Balances		
	21	June	Monthly Balances		
	22	July	Monthly Balances		
	23	August	Monthly Balances		
	24	September	Monthly Balances		
	25	October	Monthly Balances		
	26	November	Monthly Balances		
	27	December	204.75g		
	28	Distribution Plant In Service			0
		Calculation of Intangible Plant In Service	Source	Year	Balance
	29	December	204.5b		
	30	December	204.5g		
19	31	Intangible Plant In Service			0
			(Note N)		Appendix A input
		Calculation of General Plant In Service	Source	Year	Balance
	32	December	204.99b		
	33	December	204.99g		
18	34	General Plant In Service			0
			(Note N)		Appendix A input
		Calculation of Energy Storage Plant In Service	Source	Year	Balance
	35	December	204.84.14b		
	36	December	204.84.14g		
	37	Energy Storage Plant In Service			0
		Calculation of Production Plant In Service	Source	Year	Balance
	36 38	December	204.46b		
	36 39	January	Monthly Balances		
	37 40	February	Monthly Balances		
	38 41	March	Monthly Balances		
	38 42	April	Monthly Balances		
	40 43	May	Monthly Balances		
	41 44	June	Monthly Balances		
	42 45	July	Monthly Balances		
	43 46	August	Monthly Balances		
	44 47	September	Monthly Balances		
	45 48	October	Monthly Balances		
	46 49	November	Monthly Balances		
	47 50	December	204.46g		
	48 51	Production Plant In Service			0
	49 52	Electric Plant Sold	204.102g		0
6	50 53	Total Plant In Service	(sum lines 14, 28, 31, 34, 37, 48 51, & 49 52)	(Note M)	0
					Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Notes	
Calculation of Transmission Accumulated Depreciation				
	Source		Year	Balance
64 54	December	Prior year 219.25c		
62 55	January	Monthly Balances		
63 56	February	Monthly Balances		
64 57	March	Monthly Balances		
65 58	April	Monthly Balances		
66 59	May	Monthly Balances		
67 60	June	Monthly Balances		
68 61	July	Monthly Balances		
69 62	August	Monthly Balances		
60 63	September	Monthly Balances		
64 64	October	Monthly Balances		
62 65	November	Monthly Balances		
63 66	December	219.25c		
25 64 67	Transmission Accumulated Depreciation		(Note M)	0
Calculation of Distribution Accumulated Depreciation				
	Source		Year	Balance
66 68	December	Prior year 219.26c		
66 69	January	Monthly Balances		
67 70	February	Monthly Balances		
68 71	March	Monthly Balances		
69 72	April	Monthly Balances		
70 73	May	Monthly Balances		
71 74	June	Monthly Balances		
72 75	July	Monthly Balances		
73 76	August	Monthly Balances		
74 77	September	Monthly Balances		
75 78	October	Monthly Balances		
76 79	November	Monthly Balances		
77 80	December	219.26c		
78 81	Distribution Accumulated Depreciation			0
Calculation of Intangible Accumulated Depreciation				
	Source		Year	Balance
79 82	December	Prior year 200.21c		
80 83	December	200.21c		
8 84 84	Accumulated Intangible Depreciation		(Note N)	0
Calculation of General Accumulated Depreciation				
	Source		Year	Balance
82 85	December	Prior year 219.28c		
83 86	December	219.28c		
26 84 87	Accumulated General Depreciation		(Note N)	0
Calculation of Energy Storage Accumulated Depreciation				
	Source		Year	Balance
88	December	Prior year 219.27.1c		
89	December	219.27.1c		
90	Energy Storage Accumulated Depreciation			0
Calculation of Production Accumulated Depreciation				
	Source		Year	Balance
86 91	December	Prior year 219.20 through 219.24		
86 92	January	Monthly Balances		
87 93	February	Monthly Balances		
88 94	March	Monthly Balances		
89 95	April	Monthly Balances		
90 96	May	Monthly Balances		
91 97	June	Monthly Balances		
92 98	July	Monthly Balances		
93 99	August	Monthly Balances		
94 100	September	Monthly Balances		
95 101	October	Monthly Balances		
96 102	November	Monthly Balances		
97 103	December	219.20 through 219.24		
98 104	Production Accumulated Depreciation			0
7 99 105	Accumulated Depreciation (Total Electric Plant)	(sum lines 64 67, 78 81, 84 87, 90 & 98 104)	(Note M)	0
100 106	Total Accumulated Depreciation	(sum lines 64 67, 78 81, 84 84, 84 87, 90 & 98 104)		0

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		0
42	Construction Materials & Supplies	Prior Year	227.5c	0
		Current Year	227.5c	0
		(Note N) Appendix A input		0
45	Transmission Materials & Supplies	Prior Year	227.8c	0
		Current Year	227.8c	0
		(Note N) Appendix A input		0

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

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

Regulatory Expense Related to Transmission Cost Support

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

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	Directly Assigned A&G General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	0	0	0	Based on FERC 930.1 download

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions

		Amount
		0
		0
		0
		0
61	Total	0 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service								(I)	CWP	(L)	Plant In Service				CWP		(S)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				(I)	(K)	(M)	(N)	(O)	(P)		(Q)	(R)
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions	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)	Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)		Other Transmission PIS (M / 13)	Energy Gateway (N / 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)

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

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

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

**PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet**

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

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

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

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	351.1	Computer Hardware															
3	351.2	Computer Software															
4	351.3	Communication Equipment															
5		Communication Equipment- Mobile Radios															
26	352	Structures and Improvements															1.36%
37	353	Station Equipment															1.78%
48	354	Towers and Fixtures															1.44%
59	355	Poles and Fixtures															2.15%
6-10	356	Overhead Conductors and Devices															1.81%
7-11	357	Underground Conduit															1.55%
8-12	358	Underground Conductors and Devices															1.61%
9-13	359	Roads & Trails															1.21%
14		Unclassified Transmission															1.73%
44-15	389.2	Land Rights		1.82%		2.50%		0.00%		2.05%		1.87%		0.00%		1.70%	
42-16	390	Structures and Improvements		2.07%		2.06%		1.99%		2.55%		2.28%		1.76%		1.84%	
43-17	391	Office Furniture and Equipment - Furniture															5.00%
44-18	391.2	Office Furniture and Equipment - Personal Computers															20.00%
45-19	391.3	Office Furniture and Equipment - Equipment															12.50%
46-20	393	Store Equipment															4.00%
47-21	394	Tools, Shop and Garage Equipment															4.17%
48-22	395	Laboratory Equipment															5.00%
49	397	Communication Equipment															4.30%
20	397.2	Communication Equipment- Mobile Radio Equipment															9.09%
23	397.1	Computer Hardware															
24	397.2	Computer Software															
25	397.3	Communication Equipment															
26		Communication Equipment- Mobile Radios															
24-27	398	Miscellaneous Equipment						5.48%		4.97%		5.56%		2.77%		4.61%	5.00%
22-28		Unclassified General		3.64%		3.31%											
23-29	302	Franchises and Consents															2.94%
24-30	303	Miscellaneous Intangible Plant															6.69%
25-31	390.1	Leasehold Improvements - Gen															2.50%

- Depreciation Rates shown in rows 1 through 22-28 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- The columns labeled "Balance" are the amount of investment physically located in each state.
- The plant balance is updated each month as new plant is added.
- The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 43-17 through 24-27) are depreciated over the remaining life based on the account life.
- Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- Intangible and Leasehold Improvements (rows 23-29 through 25-31) are composite rates based on the 13 month average balance divided into the 2024-2025 amortization expense for each account.
- Amortization Depreciation expense for Software-Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

	Prior year	Current year
Total - PacifiCorp	214.47d	

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

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

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

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

Notes: